

(b) the person by whom, the time, place, or manner at or in which, anything for the doing of which provision is made in this Act, shall be done ;

(c) and generally to carry out the provisions of this Act.

The Lieutenant-Governor may from time to time alter or cancel any rules so made.

Such rules, alterations, and cancelment shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

PART VII.

SPECIAL PROVISIONS FOR WORKS CARRIED OUT UNDER BENGAL ACT V OF 1871.

59. The following portions of this Act shall apply to any scheme or works carried out under the provisions of Bengal Act V of 1871, that is to say—

(a) As to the method of realizing sums due on account of the cost of the works, sections 31, 38, 39, and 40.

(b) As to the recovery by landholders or superior tenants of the cost of the works, from persons holding land under them, Part V ;

(c) As to other matters, Part VI.

60. If the Lieutenant-Governor is satisfied that the apportionment of the cost of any scheme or works carried out under the provisions of Bengal Act V of 1871 is inequitable for reasons discovered by the operation of the completed scheme, or on grounds not originally considered by the Commissioners, the Lieutenant-Governor may, at any time within one year after the commencement of this Act, direct a revision of the said apportionment, and may for the purpose of such revision appoint Commissioners. The provisions of Part I shall be applicable to the appointment of, and to the conduct of business by, such Commissioners.

61. Such Commissioners shall proceed without delay to revise such apportionment, and in making such revision they shall be guided by the provisions of sections 28, 32 and 34, so far as the same may be applicable, and shall have regard to the degree of benefit which, upon taking proceedings under this section, they may find to have been conferred on the lands: provided that the total sum apportioned upon such revision as payable in respect of all the lands improved or reclaimed by the works shall not be less than the total cost of the construction of such works within the meaning of section 25.

62. For the purpose of making such revised apportionment, such Commissioners shall have full power to increase or reduce the apportionment which was previously made upon individuals, and to direct such refunds to be made to, or addi-

tional payments to be levied from, individuals, as may be necessary to give full and complete effect to such revision. Any person dissatisfied with any order passed by such Commissioners under this section may appeal to the Commissioner of the Division, and the provisions of section 35 shall be applicable to any such appeal.

63. The provisions of section 36 as to an apportionment becoming final shall be applicable to such revised apportionment; and the provisions of sections 31, 38, 39 and 40 shall be applicable to the realization of any sums which may become payable under the same.

SCHEDULE A—(referred to in section 12).

BENGAL DRAINAGE ACT, 1880.

To all whom it may concern.

TAKE notice that it is proposed to drain and improve certain lands in the village of , paraganah . Plans and provisional estimates of the works proposed are now lodged in and may be inspected by any person interested on any of the days and at any of the times specified below till the day of next. (Here specify the days and hours at which the plans and the estimates will be open to inspection.)

All proprietors of estates paying revenue direct to Government of which any lands may be affected by the proposed drainage and improvement,

all owners of revenue-free lands borne on the Collector's General Register of Revenue-free lands, which may be so affected,

all persons having permanent rent-paying interests in tenures, undertenures or lands extending to not less than one hundred standard bighas to be so affected,

and all persons having permanent rent-free interests in tenures, undertenures and lands to be so affected,

are hereby called upon to inspect the said plans and estimates.

Those who wish the works to be carried out and are willing to bear their proportion of the cost thereof are requested to send to the Drainage Commissioners their assent in writing, signifying therein, so far as possible, the nature and extent of their interest in such land, on or before the day of 18 . Those who have any objection to the execution of the said works are required to send in their objection in writing to the said Commissioners on or before the said day.

All persons who are hereby called upon to give their assent or express their objections are warned that under the law the Commissioners are not bound to recognize any such assent or objection unless the person making the same specifies the extent and portion of the land which he holds, and the tenure or interest which he has in the same.

Collector, for the Drainage

Commissioners.

SCHEDULE B—(referred to in section 37).

BENGAL DRAINAGE ACT, 1880.

To

Take notice that the Drainage Commissioners have apportioned against you the sum of _____ as your contribution in respect of the lands of _____, and that you are hereby required, within one month from the date of the service of this

notice, to pay to me the said sum of Rs. _____, together with interest at the rate of five per centum per annum from the _____ day of _____, or to enter into an engagement for the payment of the same by instalments extending over a period of not more than ten years.

Collector.

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, JANUARY 7, 1880.

PART IV.

Bill of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

THE following Report of the Select Committee, together with the Bill as amended by them, is by order of the President published for general information:—

WE, the undersigned members of the Council of the Lieutenant-Governor of Bengal, to whom the Bill to authorize the making and to regulate the working of street tramways in Calcutta was referred, have the honor to make the following report:—

We have considered the communication noted in the margin, and have saved the right of existing tramways to pass across the tramways to be constructed under the Bill.

We have added a clause prohibiting a tramway from being opened to the public without a certificate from the Engineer to the Municipality that the roadway is fit for working. We have made provision that the grantees shall obstruct the ordinary traffic of the streets as little as possible.

Section 6 has been incorporated with the last part of section 5 of the amended Bill.

In section 5, now section 7, we have rendered the Lieutenant-Governor's sanction necessary to the use of steam carriages.

We have provided in section 9, now section 10, that the list of fares shall be published in the *Calcutta Gazette* at the expense of the grantees.

We have simplified section 20, now section 24.

To section 25, now section 28, a clause has been added prohibiting the grantees from claiming compensation owing to interruption of their traffic by the Corporation or the police.

Section 23 has been omitted as unnecessary.

We have also omitted section 28, inasmuch as the definition of grantees includes their assigns, and the powers and liabilities of the former will necessarily devolve upon the latter in the event of a sale or transfer.

We recommend that the Bill as amended be passed.

KRISTODAS PAL.
G. C. PAUL.
A. MACKENZIE.
C. D. FIELD.
J. B. KNIGHT.
A. B. INGLIS.

The 3rd January 1880.

AMENDED BILL.

A Bill to authorize the making and to regulate the working of Street Tramways in Calcutta.

WHEREAS the Corporation of the town of Calcutta, hereinafter called the Corporation, by an Agreement dated the 2nd day of October 1879 for the considerations therein expressed, granted to Dillwyn Parrish, Alfred Parrish and Robinson Souttar and their assigns, hereinafter called the Grantees, the right to construct, maintain and use a tramway or tramways in Calcutta upon the terms and in the manner mentioned in the said Agreement, a copy whereof is set forth in the Schedule to this Act, which said Agreement had on the 25th day of August 1879 received the sanction of the Lieutenant-Governor of Bengal; and whereas the Grantees are desirous of being empowered to construct the several street tramways in the said Agreement and in this Act particularly described, and also such other tramways between such other places in Calcutta and the Suburbs of Calcutta, and by such other routes as may hereafter be approved; and whereas the objects of this Act cannot be attained without the authority of the Legislature; It is hereby enacted as follows:—

I. This Act may be called "The Calcutta Tramways Act, 1880:" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

II. In this Act—unless there be something repugnant in the subject or context—"Tramway" means a tramway constructed under this Act.

III. Subject to the provisions of this Act, and of the said Agreement, the Grantees may make and maintain in Calcutta a tramway or tramways, with single or double lines and with all necessary sidings, turnouts, connections, and lines (but in the case of sidings and turnouts only in such places as the Corporation may sanction) on the following routes, and between such other places and by such other routes as may be hereafter approved by the Corporation and sanctioned by the Lieutenant-Governor:—

1st.—A circular tramway passing round Fairlie Place, Strand Road, Koila Ghât Street and Clive Street.

2nd.—Tramway No. 1, commencing at the junction of Cornwallis Street and Circular Road, and passing along Cornwallis Street, College Street, Colootollah Street, Canning Street, Clive Row and Clive Street, effecting a double junction with the circular tramway at Fairlie Place.

3rd.—Tramway No. 2, passing along Upper Chitpore Road to its junction with Canning Street, where it joins tramway No. 1.

4th.—Tramway No. 3, passing along Bow Bazar Street, Lall Bazar Street and Dalhousie Square, effecting a double junction with the circular tramway in Clive Street.

5th.—Tramway No. 4, commencing near Sobha Bazar Street and passing along Strand Road to Somerset Buildings, where it terminates.

6th.—Tramway No. 5, commencing in the Circular Road at the end of Dhurrumtollah Street, and passing along Dhurrumtollah Street, Esplanade Row, Old Court House Street and Dalhousie Square, effecting a double junction with the circular tramway at Koila Ghât Street.

7th.—Tramway No. 6, commencing in the Circular Road at the end of Elliott's Road, and passing along Elliott's Road and Wellesley Street, and joining tramway No. 5 in Dhurrumtollah and tramway No. 1 in College Street.

8th.—Tramway No. 7, passing along Chowringhee and joining tramway No. 5 at Dhurrumtollah Road, with a connecting line along Bentinck Street and Chitpore Road to tramway No. 2.

Provided that, without the special sanction of the Corporation, to be obtained in special general meeting of the Commissioners, there shall not be a double line in the following places:—

In tramway No. 1, Colootollah Street.

Ditto " 2, the whole.

Ditto " 6, Elliott's Road.

Ditto " 7, the connecting line.

IV. In the event of any other tramway or tramways on other routes in Calcutta or in the Suburbs of Calcutta being

Application of Act to Suburban tramways.

from time to time approved by the Corporation or the Municipal Commissioners for the said Suburbs, as the case may be, and sanctioned by Government and undertaken by the Grantees, notice thereof specifying the routes so approved of, and, in the case of Suburban tramways, a copy of the agreement entered into between the said Municipal Commissioners and the Grantees in respect thereof, shall thereupon be published in the *Calcutta Gazette*, and upon such publication all the provisions of this Act, so far as the same may be applicable, shall apply to the tramway or tramways in such publication specified, and all works and things connected with the same or incidental thereto, as if the said routes had been particularly specified in this Act and as if the agreement, if any, in reference thereto had been included in the schedule to this Act.

V. Every tramway shall be constructed on the metre-gauge of 3 feet 3½ inches or on such other gauge not exceeding 4 feet 8½ inches as may be agreed upon between the Corporation and the Grantees, and shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the immediately adjacent surface of the road; and before the work of construction is begun, the drawings and specification showing the proposed construction of each tramway shall be submitted to the Corporation and be approved by them, and the cars and carriages intended to run on the tramways shall also be of such construction and furnished with such brakes and other appliances as shall have been approved by the Corporation.

VI. No tramway shall be opened for public traffic until the same has been inspected and certified by the Engineer to the Corporation to be fit for such traffic.

VII.—The cars and carriages of the Grantees on the lines of the tramways shall be worked with such power, animal or

Carriages how to be worked.

mechanical, as the Grantees may think suitable. Provided that no steam carriages shall be used without the special consent of the Corporation, to be obtained in special general meeting of the Commissioners, and without the sanction of the Lieutenant-Governor.

VIII. The Grantees may use on their tramways carriages with flange wheels or wheels suitable only to run on a grooved rail, and subject to the provisions of this Act, and of the hereinbefore recited agreement, they shall have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail.

IX. The Grantees shall have power from time to time to fix the rates of fares for carrying passengers and goods in the said cars or carriages, and may demand and take the same for every passenger travelling upon any of their tramways, or for the carriage of goods by their tramways, provided that the rate of fare for each person or parcel shall, for any distance not exceeding three miles, not exceed three annas, and for any greater distance shall not exceed the same proportion.

X. A printed list in English, Bengali and Urdu of all the fares and charges authorized by this Act to be taken, and a printed copy in the same languages of all by-laws in force as hereinafter mentioned, shall be exhibited in a conspicuous place inside each of the cars or carriages used by the Grantees upon any of their tramways.

Such list and printed copy as aforesaid shall be published in the *Calcutta Gazette* at the expense of the Grantees.

XI. The fares and charges by this Act authorized shall be paid to such persons, at such places upon, or near to the tramways, and in such manner and under such regulations, as the Grantees may by notice to be annexed to the list of fares from time to time appoint.

XII. The Grantees may from time to time, for the purpose of constructing and maintaining any tramways under this Act, open and break up the soil and pavement of any of the streets as defined by Bengal Act IV of 1876 (The Calcutta Municipal Consolidation Act) and bridges in the town of Calcutta, and therein lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on such streets and bridges all other acts which they shall from time to time deem necessary for constructing and maintaining their tramways, subject to the following regulations:—

1st.—They shall give to the Corporation notice in writing of their intention to open or break up any such street or bridge, specifying the time at which they will begin to do so, and the portion of the road proposed to be opened or broken up: such notice to be given at least three days before the commencement of the work.

2nd.—They shall not open or break up or alter the level of any such street or bridge except under the superintendence and to the reasonable satisfaction of the Corporation, for which super-

intendence the Grantees shall pay all reasonable expenses, unless the Corporation neglect to give such superintendence at the time specified in the notice, or discontinue the same during the work.

3rd.—They shall not, without the consent of the Corporation, open or break up at any one time a greater length than a quarter of a mile on any one line of tramway.

4th.—They shall, with all convenient speed, and in all cases within six weeks at the most, unless the Corporation otherwise consent in writing, complete the work for which the said street or bridge shall be broken up, and fill in the ground, and make good the surface, and, to the satisfaction of the Corporation, restore the street or bridge to as good a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby.

5th.—They shall in the meantime, when such street or bridge is opened or broken up, cause it to be fenced and watched, and to be properly lighted at night.

6th.—They shall make good all damage done to the gas and water-pipes and sewers, whether belonging to the Corporation or to private individuals by the disturbance thereof.

7th.—If by any such operations as aforesaid the Grantees interrupt the supply of water or gas in or through any main or main pipe, they shall be liable to a penalty not exceeding Rs. 200 for every day upon which such supply shall be so interrupted.

XIII. The Grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Corporation shall direct, the rails of which any of their tramways shall for the time being consist, and so much of any street or bridge as lies between the rails of any tramway; and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of any such tramway; and in the course of carrying out such repairs, it shall not be necessary to give notice thereof to the Corporation.

XIV. In exercising the powers given to them by the last two preceding sections, the Grantees shall arrange their work so as to afford the least possible obstruction to the ordinary traffic of the streets, and so as to admit of as free and unrestricted entry at all times into the sewers through the man holes and lamp holes for the time being in use, as is possible under the circumstances, and also so as to enable proper repairs to be made to water or gas-pipes by the direction of the Corporation.

XV. Nothing in this Act, or in any bye-law made under this Act, shall take away or abridge the right of the public to pass along or across every or any part of any road along or across which any tramway is laid, whether on or off the tramway with carriages not having flange wheels or wheels suitable to run on a grooved rail.

XVI. Nothing in this Act, or in any bye-law made under this Act, shall interfere with the right of the Port Commissioners, or of any other body or person entitled at the time of the commencement of this Act to work and maintain a tramway to pass across any tramway constructed under this Act with carriages having flange wheels or wheels suitable to run on a grooved rail.

XVII. Notwithstanding anything in this Act contained the Grantees shall not acquire or be deemed to acquire, any right other than that of user of any road along or across which they lay any tramway.

XVIII. If the Grantees fail in any respect to comply with the provisions of sections 5, 6, 7, 12, 13 and 14 of this Act, they shall for every such offence (without prejudice to the enforcement of specific performance of the requirements of this Act, or to any other remedy against them) upon complaint of the Corporation or if any person injuriously affected thereby, be liable to a penalty not exceeding Rs. 200, and to a further penalty not exceeding Rs. 50 for each day during which any such failure continues after the first day on which such penalty is incurred.

XIX. If any person wilfully obstructs any person acting under the authority of the Grantees in the lawful exercise of their powers in setting out or making, laying down, repairing or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, he shall for every offence be liable to a penalty not exceeding fifty rupees, and shall also be liable to pay such damages as may be awarded in respect of such injury by any competent court.

XX. If any person without lawful excuse (the proof whereof shall lie on him) wilfully does any of the following things, namely—

Interferes with, removes or alters any part of a tramway of the Grantees, or of the works connected therewith:

does or causes to be done anything in such a manner as to obstruct any carriage using the tramways;

or knowingly aids or assists in the doing of such thing; he shall for every such offence be liable (in addition to any proceedings by way of criminal charge or otherwise to which he may be subject) to a penalty not exceeding one hundred rupees.

XXI. If any person travelling or having travelled in any carriage of the Grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance knowingly and wilfully proceeds in any such carriage beyond such distance and does not pay the additional fare for the additional distance, or attempts to avoid payment thereof, or if any person knowingly and wilfully refuses or neglects, on arriving at the point to which he has paid his fare, to quit such carriage, every such person shall for every such offence be liable to a penalty not exceeding ten rupees.

XXII. It shall be lawful for any servant of the Grantees, and all persons called in by him for his assistance, to arrest and take to the nearest police-station any person who shall be discovered either in or after committing or attempting to commit any such offence as in the last preceding section mentioned, and whose name and residence is refused by him and is unknown to such servant or person, and the police officer in charge of the said police-station, on receiving a complaint that an offence under this Act has been committed, shall adopt such legal measures as may be necessary to cause the said person to be taken before a Magistrate with the least possible delay.

XXIII. No person shall be entitled to carry or to require to be carried on any tramway any goods which may be of a dangerous or offensive nature, and if any person send by any tramway any such goods without distinctly marking their nature on the outside of the package containing the same, or otherwise giving notice in writing to the book-keeper or other servant of the Grantees with whom the same are left at the time of such sending, he shall be liable to a penalty not exceeding fifty rupees for every such offence, and it shall be lawful for the Grantees to refuse to take any parcel that they may suspect to contain goods of a dangerous or offensive nature, or to require the same to be opened to ascertain the fact.

XXIV. The Corporation in special general meeting may, subject to confirmation thereof by the Lieutenant-Governor, from time to time, make such regulations as to the rate of speed, number of passengers and mode of use of the tramways as the convenience and safety of the public may require, and as are not inconsistent with this Act.

The Grantees may, subject to confirmation as aforesaid, from time to time, make such regulations—

for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them; and

for regulating the travelling in or upon any carriage belonging to them as are not inconsistent with this Act.

Notice of the making of any such bye-laws shall be published by the Corporation in the *Calcutta Gazette*.

XXV. Any person offending against any bye-law made under the provisions of the last preceding section shall forfeit for every offence any sum not exceeding twenty rupees to be imposed in such bye-laws as a penalty for such offence.

XXVI. The Corporation shall have the like power of making and enforcing rules and regulations and of granting licenses with respect to all drivers, conductors and other persons having charge of the carriages using the tramways as they are for the time being entitled to make, enforce and grant with respect to the drivers of hackney carriages and other persons having charge thereof.

XXVII. The Grantees shall be answerable for all accidents, damages and injuries happening through their act or default, or through the act or default of any person in their employment by reason or in consequence of any of their works or carriages, and shall save harmless the Corporation and their officers and servants from all damages and costs in respect of such accidents, damages and injuries.

XXVIII. Nothing in this Act shall limit the powers of the Corporation or the police to regulate the passage of any traffic along, or across any road along, or across which any tramways are laid down, and such Corporation or police may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the Grantees as to the traffic of other persons.

The Corporation shall not be liable to pay to the Grantees any compensation for loss of traffic occasioned by the reasonable exercise of such authority.

XXIX. Nothing in this Act shall be construed to prevent the Corporation, or the Oriental Gas Company, Limited, in the exercise of the powers conferred upon them under Act V of 1857, from opening, breaking up, widening, altering, diverting or improving any of the roads traversed by the tramways for the purposes for which they may now lawfully open, break up, widen, alter, divert or improve the same: Provided

(1) that they shall cause as little detriment or inconvenience to the Grantees as circumstances admit;

(2) that they may (if absolutely necessary but not otherwise) order the temporary stoppage of traffic on the tramways or any of them on giving twenty-four hours' previous notice in writing to the Grantees;

(3) that before they commence any work, whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the Grantees notice of their intention to commence such work, specifying the time at which they will begin to do so; such notice to be given eighteen hours at least before the commencement of the work;

(4) that in the event of their so interfering with or stopping the running of any tramway under this section, an abatement proportioned to the length of road over which and time during which running is stopped, shall be made from the rent hereinbefore reserved and payable by the Grantees.

(5) that any alteration of the position of any of the tramways, or the making good of any injury or damage that may be occasioned thereto by reason of such widening, alteration or improvement, shall be executed by the Grantees at the expense of the Corporation.

XXX.—The Corporation shall have the right of purchasing the tramways with the plant, buildings, stores, rolling stock and every thing connected therewith upon the expiration of 21 years from the commencement of this Act, upon declaring its intention so to do in writing not less than six months before the expiration of the said 21 years, and shall

have a renewed right of purchase at the end of every seven years after the expiration of the said 21 years upon similar notice being given, and the consideration for such purchase shall be a cash payment of one and two-fifths of the amount of the invested capital of the Grantees, or securities of the Government of India, or securities the interest whereon shall have been guaranteed by the Secretary of State for India in Council, or debentures of the Corporation of such amount as to produce, at the rate of interest current on such securities, seven per cent. per annum on the amount of the said invested capital; and if the consideration for such purchase shall be given in such securities as aforesaid, the Grantees shall be entitled to have in addition a first mortgage of all the property, assets, and profits of the tramway or tramways which shall have been purchased from them.

SCHEDULE.

ARTICLES OF AGREEMENT made this second day of October 1879, BETWEEN THE CORPORATION OF THE TOWN OF CALCUTTA incorporated under Act IV of 1876 of the Lieutenant-Governor of Bengal in Council, hereinafter called the said Corporation of the one part, and DIELWYN PARRISH and ALFRED PARRISH, both of London, and ROBINSON SOUTTAR, of Liverpool, hereinafter called the said Grantees of the other part. WHEREAS the said Corporation have, subject to confirmation thereof by the Government of Bengal, and to the recognition of this agreement by an Act of the Bengal Legislature, agreed to grant to the said Grantees the right to construct, maintain, and use a tramway or tramways in Calcutta, upon the terms and conditions hereinafter contained, NOW THESE PRESENTS WITNESS that in consideration of the covenants and agreements hereinafter contained and on the part of the said Corporation to be performed, the said Grantees for themselves, their heirs, executors, administrators, and assigns do and each of them for himself, his heirs, executors, administrators, and assigns doth covenant with the said Corporation, so far as the covenants and agreements hereinafter contained are to be performed by the said Grantees and their heirs, executors, administrators, and assigns, and the said Corporation for and in consideration of the covenants and agreements hereinafter contained and on the part of the said Grantees and their heirs, executors, administrators, and assigns to be performed, do hereby covenant with the said Grantees and their heirs, executors, administrators, and assigns so far as the covenants and agreement hereinafter contained are to be performed by the said Corporation in manner following, that is to say—

1. The said Corporation grant to the said Grantees and their heirs, executors, administrators, and assigns all which persons are hereinafter included in the words "the said Grantees" the right to construct, maintain, and use a tramway or tramways with single or double lines and with all necessary sidings, turnouts, connections, and lines of whatever nature which may be required to connect the said tramway or tramways with the depôts of the said Grantees (but in the case of sidings and turnouts, only in such places as the said Corporation may sanction), on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Corporation:

1st.—A circular tramway passing round Fairlie Place, Strand Road, Koila Ghat Street, and Clive Street.

2nd.—Tramway No. 1, commencing at the junction of Cornwallis Street and Circular Road and passing along Cornwallis Street, College Street, Colootollah Street, Canning Street, Clive Row and Clive Street, effecting a double junction with the Circular Tramway at Fairlie Place.

3rd.—Tramway No. 2, passing along Upper Chitpore Road to its junction with Canning Street where it joins Tramway No. 1.

4th.—Tramway No. 3, passing along Bow Bazar Street, Lall Bazar Street, and Dalhousie Square, effecting a double junction with the Circular Tramway in Clive Street.

5th.—Tramway No. 4, commencing near Sobha Bazar Street and passing along Strand Road to Somerset Buildings, where it terminates.

6th.—Tramway No. 5, commencing in the Circular Road at the end of Dhurumtola Street and passing along Dhurumtola Street, Esplanade Row, Old Court House Street, and Dalhousie Square, effecting a double junction with the Circular Tramway at Koila Ghat Street.

7th.—Tramway No. 6, commencing in the Circular Road at the end of Elliott's Road, and passing along Elliott's Road and Wellesley Street and joining Tramway No. 5 in Dhurumtola and Tramway No. 1 in College Street.

8th.—Tramway No. 7, passing along Chowringhee and joining Tramway No. 5 at Dhurumtola Road, with a connecting line along Bentinck Street and Chitpore Road to Tramway No. 2.

Provided that without the special sanction of the Corporation (Commissioners in Special General Meeting), there shall not be a double line in the following places:—

In Tramway No. 1, Colootollah Street.

Do. No. 2, the whole.

Do. No. 6, Elliott's Road.

Do. No. 7, the connecting line.

These lines are particularly delineated on a plan accompanying this agreement, and signed by the Engineer to the Corporation and one of the said Grantees.

2. The said Grantees shall, moreover (subject to Clauses 3 and 4), have the exclusive right of laying, constructing, maintaining, and using a Tramway or Tramways within the limits of the Calcutta Municipality on the terms contained in these presents. Provided always that if the said Grantees shall at any time or times refuse or neglect for three months to accept any proposal by the said Corporation for the construction, maintenance, and use of any Tramway or Tramways other than those mentioned in Clause 1 which the said Corporation may consider necessary or desirable, it shall be lawful for the said Corporation to employ any other person or Company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said Grantees.

3. The said Grantees shall construct in such a manner as to be available for use at least six miles of the tramways mentioned in Clause 1 within three years from the passing of the necessary Act by the Legislature, and they shall, before the expiration of the fourth year, give notice in writing to the said Corporation of the

lines they intend to construct during the fifth year, and failing the observance by the said Grantees of the terms of this Clause, it shall be lawful for the said Corporation to withdraw and cancel the concessions and rights granted by these presents to the said Grantees as regards the lines remaining unconstructed.

4. If the Grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more of the lines hereinbefore in Clause 1 specified unconstructed, and if the said Corporation shall not have exercised the rights conferred on them by Clause 3, the said Corporation may call upon the said Grantees to construct the line or lines, and if the said Grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their powers granted in this concession shall, so far as relates to that line, cease, and the said Corporation may make arrangements with other persons for the construction of the same and in such last-mentioned case, the other parties, to whom the said concession or any contract shall be granted, shall have the privilege of running round the circle to be constructed by the said Grantees, viz. by way of Koila Ghat Street, Strand Road, Fairlie Place, and Clive Street free of toll, and in the event of the said Grantees having failed to construct the six miles of tramway provided for in the preceding Clause, such other parties as last aforesaid shall have a like privilege of running over any part of any of the Tramways No. 1 to No. 7 above-mentioned in part constructed by the Grantees to any other part of the same tramway which may have been constructed by the said other parties. Provided always that in the exercise of these privileges, they shall not interfere with or obstruct the traffic of the said Grantees, and shall conform to such rules for the regulation of that traffic as may be drawn out by the said Grantees and approved of by the said Corporation. Provided also that it shall not be lawful for the said other parties to both take up and set down the same passenger on the said Grantees' lines. Provided also that if the said Grantees shall offer any obstruction or fail to afford reasonable facilities, to enable the said parties to whom any concession or contract shall be made or given as aforesaid to exercise the privilege of using the lines of the said Grantees as aforesaid, it shall be lawful for the said Corporation forthwith to make such rules with reasonable penalties for the breach thereof as they may think advisable for the purpose of regulating the use of the said lines and the traffic thereon.

5. Any Tramway or Tramways to be constructed under this agreement shall be constructed on the metre gauge of 3' 3 $\frac{3}{8}$ " or on such other gauge not exceeding 4' 8 $\frac{1}{2}$ " as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road, and before the work of construction is begun, the drawings and specification, showing the proposed construction of each Tramway, shall be submitted to the said Corporation and be approved by them, and the cars and carriages intended to run on the said Tramways shall also be such as shall have been approved of by the Corporation.

6. If the said Corporation shall hereafter alter the level of any street or road along or across which any Tramway by this agreement authorized is laid, or authorized to be laid, the Grantees shall alter, or (as the case may be) lay their rails, so that the uppermost surface thereof shall be on a level with the surface of the road so altered. Provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said Tramways, and in any case so as not to stop or prevent the free use and working thereof.

7. The cars and carriages of the said Grantees on the tracks of the said Tramways shall be worked with such power, animal or mechanical, as the said Grantees may think suitable. Provided that no steam carriages may be used without the special consent of the Corporation (Commissioners in Special General Meeting), and provided also that the said Corporation (Commissioners in Special General Meeting), shall have power at all times to make such regulations as to the rate of speed, number of passengers, and mode of use of the said tracks, as the convenience and safety of the public using the streets may require.

8. The sleepers, rails, materials, implements and erections placed and erected by the said Grantees or their assigns on the streets or roads under the powers hereby granted, shall be and remain the property of the said Grantees, but they shall not remove or displace the same or any of them or any part or parts thereof without the consent in writing of the said Corporation. No person other than the Grantees or persons authorized so to do under Clause 4 hereof, may use upon any Tramway or Tramways made under this agreement or under any agreement entered into under Clause 4 hereof, carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

9. The said Grantees or their assigns shall have power from time to time to fix the rates of fares for carrying persons and goods in the said cars or carriages, provided that the rate of fare for each person or parcel shall for any distance not over three miles not exceed three annas and shall not for any greater distance exceed the same proportion.

10. The said Grantees may (for the purpose of constructing and maintaining any Tramways under this agreement), under such superintendence as is hereinafter specified, open and break up the soil and pavement of the several public or other streets (as defined in the Calcutta Municipal Consolidation Act, 1876), and bridges in the city of Calcutta, and therein lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets and bridges and do in and on such streets and bridges all other acts which they shall from time to time deem necessary for constructing and maintaining such Tramways subject to the following conditions:—

1st.—They shall give to the said Corporation notice in writing of their intention to open or break up any such street or bridge specifying the time at which they will begin to do so, and the portion of the road proposed to be opened or broken up; such notice to be given at least three days before the commencement of the work.

2nd.—They shall not open or break up or alter the level of any such street or bridge except under the superintendence and to the reasonable satisfaction of the Corporation, for which superintendence the Grantees or their assigns shall pay all reasonable expenses unless the Corporation neglect to give such superintendence at the time specified in the notice, or discontinue the same during the work.

3rd.—They shall not, without the consent of the said Corporation, open or break up at any one time a greater length than a quarter of a mile on any one line of Tramway.

4th.—They shall, with all convenient speed and in all cases within six weeks at the most, unless the said Corporation otherwise consent in writing, complete the work for which the said street or bridge shall be broken up and fill in the ground, and make good the surface, and, to the satisfaction of the said Corporation, restore the street or bridge to as good condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby.

5th.—They shall make good all damage done to the gas and water-pipes and sewers whether belonging to the Corporation or to private individuals by the disturbance thereof.

6th.—They shall in the meantime, when such street or bridge is opened or broken up, cause it to be fenced and watched, and to be properly lighted at night.

11. The said Grantees shall, at their own expense at all times, maintain and keep in good condition and repair to the reasonable satisfaction of the said Corporation, the rails of which any of the Tramways shall for the time being consist and also, so much of any such street or bridge whereon any Tramway belonging to them is laid as lies between the rails of the Tramway, and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends 18" beyond the rails of and on each side of any such Tramway, and in the course of carrying out these repairs, it shall not be necessary to give notice thereof to the said Corporation.

12. In exercising the powers given to them by Clauses 10 or 11, the said Grantees shall arrange their work so as to afford the least possible obstruction to the ordinary traffic of the streets, and so as also to admit of as free and unrestricted entry at all times into the sewers through the man-holes and lamp-holes for the time being in use, as is possible under the circumstances, and also so as to enable proper repairs to be made to water or gas pipes by the direction of the Corporation.

13. If the said Grantees shall commit any breach of Clauses 10 or 11 or 12, it shall be lawful for the said Corporation in their discretion where such breach shall be in the execution of any work or repairs at any time after seven days' notice to the said Grantees themselves to do and execute such work or repairs, and the expense incurred by the said Corporation in so doing, including the cost of superintendence, shall be repaid to them by the said Grantees, together with interest at the rate of eight per cent. per annum, and the certificate of the Engineer of the said Corporation as to such cost shall be conclusive.

14. If any person or persons sustain any loss or damage by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said Grantees or by reason of any carelessness, neglect, or misconduct of their agents or servants in the management, construction or use of the said tramways or any portion thereof, or in the exercise of the powers given by Clauses 10 or 11, the same shall be made good by the said Grantees, and in the event of any suit being instituted against the said Corporation in respect of any of the matters hereinbefore mentioned, the said Grantees shall, within fourteen days from receipt of a notice thereof from the said Corporation, settle the same; but if the said Grantees choose to defend such suit, they shall be at liberty to do so upon their undertaking to indemnify the said Corporation against all losses, damages, and expenses in respect thereof: Provided always that if the said Grantees fail to settle such suit or to indemnify the said Corporation, as is hereinbefore provided, it shall be lawful for the said Corporation to settle the same without any consent or concurrence on the part of the said Grantees, and the sum which they shall have to pay in making such settlement together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses, which they may be put to, shall be recoverable as a debt from the said Grantees.

15. If at any time after the opening of any tramway for traffic the said Grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the Grantees), it shall be lawful for the Corporation, without any previous notice to the said Grantees, to remove the tramway or part thereof so discontinued, and the said Grantees shall pay to the Corporation the cost of such removal and of the making good of such street or bridge through which the said tramway shall have been made, and the certificate of the Engineer of the said Corporation as to such cost shall be conclusive.

16. The said Grantees will, if required by the said Corporation before opening and breaking up the soil and pavement of any street or bridge under clause 10 of these presents, deposit in an approved Bank in Calcutta in the name of the said Corporation the sum of Rs. 5,000, or, in their option, promissory notes of the Government of India or Municipal Bonds of the nominal value of Rs. 5,000, and the same will remain so deposited until the completion by the said Grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum, or the said notes, shall be credited to the said Grantees and subject, as next hereinafter mentioned, be paid to them as the same shall accrue due: Provided nevertheless that the said Corporation shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes or out of the proceeds of sale of the said notes all monies to which they may be entitled under any clause or clauses of these presents.

17. In consideration of the concession hereby granted, the said Grantees will pay to the said Corporation rent at the several rates hereinafter specified, viz. from the beginning of the first to

the end of the ninth year, at the rate of Rs. 3,000 per annum per mile of double line and Rs. 2,000 per annum per mile of single line; from the beginning of the 10th to the end of the 13th year, a rent at the rate of Rs. 3,250 per annum per mile of double line and Rs. 2,250 per annum per mile of single line; from the beginning of the 14th year to the end of the 17th year, a rent at the rate of Rs. 3,500 per annum per mile of double line and Rs. 2,500 per annum per mile of single line; from the beginning of the 18th to the end of the 21st year, a rent at the rate of Rs. 3,750 per annum per mile of double line and Rs. 2,750 per annum per mile of single line; and from the beginning of the 22nd year, a rent at the rate of Rs. 4,000 per annum per mile of double line and of Rs. 3,000 per annum per mile of single line. And the rents aforesaid shall be payable half-yearly and shall form a first charge on the undertaking, and the date on which such rent on each line of tramways or part of a line shall begin to accrue shall be the date on which such line or part of a line of tramway shall be opened for public traffic: PROVIDED ALWAYS that no lines or sidings over which passengers or goods are not carried for hire, connecting the traffic lines with the stables, carriage sheds, or depôts or other property of the Grantees shall be included in mileage for which rent shall be payable.

18. If the said rent or any part thereof shall not be paid on due date, the said Grantees shall be liable to pay interest thereon at the rate of 5 per cent. per annum from the due date until payment.

19. In consideration of the premises the Corporation shall allow to be deducted from the rent payable under this agreement, a sum equal to the amount levied upon the Grantees, as the municipal taxes upon their horses, carriages, and tramway lines (but not on their depôts and buildings or any other property or effects).

20. From and after the commencement of the 15th year of this contract to the end of the 21st, the said Grantees shall not be at liberty to enter upon any fresh engagements or expenditure which would increase their capital account in connection with this contract, without first notifying their intention to the said Corporation, and obtaining their approval thereof and sanction thereto in writing.

21. The Corporation shall have the right of purchasing the said tramways with the plant, buildings, stores, rolling stock and everything connected therewith upon the expiration of 21 years from the commencement of this contract upon declaring its intention so to do in writing not less than six months before the expiration of the said 21 years, and shall have a renewed right of purchase at the end of every seven years after the expiration of the said 21 years, upon similar notice being given, and the consideration for such purchase shall be a cash payment of one and two-fifths of the amount of the invested capital of the said Grantees or securities of the Government of India or securities the interest whereon shall have been guaranteed by the Secretary of State for India in Council or debentures of the said Corporation of such amount as to produce at the rate of interest current on such securities 7 per cent. per annum on the amount of the said invested capital, and if the consideration for such purchase shall be given in such securities as aforesaid, the said

Grantees shall be entitled to have in addition a first mortgage of all the property, assets, and profits of the tramway or tramways which shall have been purchased from them.

22. In the event of the said Corporation failing to declare its intention, as above provided, to purchase the property of the said Grantees, the terms of this contract shall continue in force.

23. The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said Grantees by any route or routes to be hereafter fixed by the said Corporation or under clauses 1, 3, and 4 of these presents, and to the works connected with or incidental to such tramways.

24. The date of the commencement of this concession shall be the date on which notice of the sanction of the Government of Bengal to the same shall be given to the said Grantees.

25. Unless the said Grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the recognition of this agreement by an Act of the Bengal Legislature, the said Corporation shall be at liberty to cease and determine this contract, and to enter into arrangements with any other person or persons for the construction of tramways.

26. Nothing in this agreement shall take away or affect any power which the Corporation may have by law to open, or break up, or to widen, alter, divert or improve any street or road. *Provided always—*

1st.—That they shall cause as little detriment or inconvenience to the Grantees as circumstances will admit.

2nd.—That they may (if absolutely necessary, but not otherwise) order the temporary stoppage of traffic on the said tramways or any of them on giving twenty-four hours' previous notice in writing to the said Grantees.

3rd.—That before they commence any work, whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the Grantees notice of their intention to commence such work, specifying the time at which they will begin to do so; such notice to be given eighteen hours at least before the commencement of the work.

4th.—That in the event of their so interfering with or stopping the running of any tramway under this clause, an abatement proportioned to the length of road over which, and time during which running is stopped, shall be made from the rent hereinbefore reserved and payable by the said Grantees.

5th.—That any alteration of the position of any of the tramways, or the making good of any injury or damage that may be occasioned thereto by reason of such widening, alteration or improvement shall be executed by the Grantees at the expense of the Corporation.

27. If any doubt, difference or dispute shall arise between the said Grantees and the said Corporation touching the construction of these presents or anything herein contained or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said Grantees and the other by the said Corporation within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree, they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators, if they agree, or of such umpire if they disagree, shall be final, and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire, or arbitrator, as the case may be, shall be effectual and binding upon both parties.

28. The words "the said Corporation" used in this agreement shall include the present Corporation and their successors, and also all persons empowered by the said Corporation or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Corporation are hereinbefore authorized or empowered to do or exercise.

W. E. H. FORSYTH,

*Offg. Asst. Secy. to the Govt. of Bengal,
Legislative Department.*



The Calcutta Gazette.

WEDNESDAY, JANUARY 14, 1880.

PART IV.

Bill of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 10th January 1880, and was referred to a Select Committee, who are to report thereon in six weeks:—

[The portions in italics indicate proposed changes in the law.]

A Bill to amend and consolidate the Law relating to local rating for the construction, charges and maintenance of roads and other means of communication, and of provincial public works.

WHEREAS it is expedient to amend and consolidate the law relating to local rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess: It is hereby enacted as follows:—

PRELIMINARY.

1. This Act may be called "The Cess Act, 1879," and it shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

2. This Act may extend to all the territories under the administration of the Lieutenant-Governor of Bengal, including the Scheduled Districts of

Bengal as defined by the Scheduled Districts Act, 1874;

And it shall take effect at once in every district and part of a district in which the said Bengal Act X of 1871 and Bengal Act II of 1877 were in force on the date of the commencement of this Act.

The Lieutenant-Governor may, by notification in the Calcutta Gazette, extend its provisions to any other district or part of a district situate in the said territories which is not included within the limits of the town of Calcutta, or within the limits of any first class or second class municipality or union or station under the Bengal Municipal Act, 1876; and this Act shall take effect accordingly from the date specified in such notification.

The Lieutenant-Governor may, by notification in the Calcutta Gazette, exempt any district or part of a district, or any estate or tenure, from the operation of this Act or from the operation of so much of this Act as relates to the public works cess, and may at any time, by a similar notification, cancel such exemption.

3. Bengal Act X of 1871 and Bengal Act II of 1877 are hereby repealed. But all rules, orders, appointments and valuations in force at the commencement of this Act, which were made under the said Acts, shall, so far as they are consistent with this Act, be deemed to have been made under this Act.

And all cesses which were imposed under the said Acts, and are leviable under this Act, shall be deemed to have been imposed under this Act, and shall continue to be levied as herein provided.

4. In this Act, unless there be something repugnant in the subject or context—
Interpretation clause.

"Annual value of land" means the total rent which is paid or, if no rent is actually paid, would be

reasonably expected to be payable during the year by all the cultivating ryots thereof; or by other persons in actual use and occupation thereof.

"Collector," "Collector" includes any person vested with the powers of a Collector.

"Cultivating ryot" means a person cultivating himself or through hired labourers or others lands held in his name for which he receives no rent in money or in kind.

"District" means the portion of territory throughout which any person vested with the powers of a Collector is authorized to exercise such powers.

"Estate" means—(1) any land or share or interest in land subject to the payment to Government

of an annual sum, in respect of which the name of a proprietor is entered in the general register of revenue-paying lands, or in respect of which a separate account may in pursuance of section 10 or 11 of Act XI of 1859, or of section 70 of Bengal Act VII of 1876, have been opened;

(2) any revenue-free property or share or interest in any such property entered in the general register of revenue-free lands;

(3) any land the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same;

(4) any land acquired under any rules issued by or under authority of Government for the sale, grant, lease, or clearance of waste lands.

"Holder of an estate or tenure" means all or any of the holders thereof; and where two or more persons are jointly holders thereof, they shall be jointly or severally liable under this Act.

"Immovable property" includes lands, and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops, or other buildings.

"Land." "Land" means land which is cultivated, uncultivated, or covered with water.

"Part" and "Section." "Part" and "Section" mean respectively a part and section of this Act.

"Tenure" includes every interest in land, whether rent-paying or not, save an estate as above-defined, and save the interest of a cultivating ryot.

5. The Lieutenant-Governor shall have power to declare, by notification in the Calcutta Gazette, what provincial public works are to be deemed provincial public works for the purposes of this Act.

6. From and after the commencement of this Act in any district, or part of a district, all immovable property situated therein shall be liable to the payment of—
All immovable property to be liable to a road cess and public works cess.

(1) a road cess, to be applied to the construction and maintenance of roads and other means of communication within the said district, or part thereof;

(2) a public works cess, to be applied to the construction and maintenance of provincial public works to be at the disposal of the Lieutenant-Governor for application to the construction charges and maintenance of provincial public works, or to the payment of interest on capital already expended on such works;

and such road cess and public works cess shall be recoverable from the several owners and occupiers of such property in the proportions and in the manner hereinafter provided.

7. The Lieutenant-Governor shall, by an order published in the Calcutta Gazette, fix the date from which all the cesses leviable under this Act in any district, or part of a district, shall take effect therein, and the cess year in such district, or part thereof, shall run from that date.

PART I.—CESS ON LAND.

Valuation.

8. Whenever it has been decided to make a valuation of a general re-valuation of lands for the purposes of this Act in any district or part thereof, the

Collector shall cause a proclamation to be issued, requiring every holder of any estate or tenure of which the annual Government revenue or the annual rent shall exceed one hundred rupees, and every holder of any revenue-free estate or rent-free tenure, the gross rental of which shall exceed one hundred rupees, severally to lodge at the Collector's office within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) hereto annexed, and containing the particulars in such form set forth.

The Collector shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police station, and in the office of every subdivisional officer within the district.

9. After the publication of such proclamation, or, in the event of a partial re-valuation of lands in any district, after the Board of Revenue shall have determined the estates to be re-valued, the Collector shall cause a notice to be served in respect of every such estate which is to be so valued or re-valued, and also a notice in respect of every such tenure included in any such estate which may have been named in any return lodged in pursuance of the provisions of this Act either for the purposes of the re-valuation then contemplated, or for the purposes of any previous valuation, or which may have been entered in any register in the Collector's office;

such notice shall be in the Form of notice No. 2 in Schedule A hereto annexed;

and all holders of such estates and of such tenures who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit, for the space of *two* months after service of such notice, to lodge in the office of the Collector such return as hereinbefore mentioned, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such *two* months until such return shall be furnished, or until the value of the lands comprised in their respective estates and tenures shall have been ascertained and fixed by the Collector as hereinafter provided.

The Collector may, upon sufficient grounds for so doing being proved to his satisfaction, from time to time extend the period for lodging any such return.

10. From and after the expiry of *two* months from the service of any such notice, or of any extension of such time under the provisions of the last preceding section, every holder of an estate or tenure in respect of which such notice shall have been served shall be precluded from suing for or recovering any rent in respect of any land or tenure which shall be proved not to have been included in the return lodged by him, or in respect of which no return shall have been lodged as aforesaid or valuation made by the Collector, *as hereinafter provided*, and from recovering rent for tenures subsequently created or in excess of the sum mentioned in such return without proof of the creation of such tenure or enhancement subsequent to such lodgment.

11. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure—(a) *in any case* determine the annual value of the land comprised therein to be, in a permanently-settled estate or tenure, a sum not exceeding three times, and in a temporarily-settled estate or tenure, a sum not exceeding twice the amount of the annual revenue or rent payable therefor; and (b) *when the area of the said estate or tenure has been ascertained*, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

12. When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees, has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

13. When the land comprised in any estate or tenure has been valued by the Collector under section 11 or 12, the annual value of any portion of such land which is comprised within a subordinate tenure shall be taken to be a sum equal to the rent thereof increased by half the same multiple or fraction of such rent as that by which the annual

value of the whole of such land determined as aforesaid exceeds the revenue or rent payable for the same; or shall be at the same rate per acre as the whole of such land:

Provided that the holder of any such estate or tenure may, within one month from the posting of the valuation roll in respect thereof under section 24, and the holder of such subordinate tenure may within one month from the date of the first demand made on him for payment of road cess, lodge a return in the form in the said Schedule (A) contained in regard to such estate or tenure or subordinate tenure, and thereupon the annual value of the land comprised therein shall be fixed at the amount entered in such return subject to the provisions of sections 17 and 20.

Or the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form contained in the said Schedule (A), and thereupon all the provisions of this part shall apply in the same way as they would have applied if the annual Government revenue or rent thereof had exceeded one hundred rupees.

14. Whenever any lands have been acquired under any rules issued by or under the authority of the Government for the sale, lease, grant, or clearance of waste lands, or are held directly from Government, and are used for the cultivation of tea, coffee, or cinchona, the Collector shall, in lieu of the notice to be served under section 9, but at the time, in the manner, and under the penalties therein prescribed, cause a notice to be served calling on the holder of such lands to lodge a return in the form in Schedule (B) hereto annexed, and containing the particulars in such forms set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated.

15. Fines under clause 2, section 9, and all costs of recovery thereof shall be recoverable as provided in section 109.

16. The Collector may, after the expiration of *two* months from the service of any notice mentioned in sections 9, 13 or 14, ascertain and fix, by such ways and means as to him shall seem expedient, the annual value of the lands mentioned in such notice of which no return required by such notice shall theretofore have been lodged; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof in manner as is provided by section 109.

17. Whenever the Collector may deem that any return required by sections 9, 13, or 14 of lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him

shall exceed by one-fifth the value stated in such return, the expense of such valuation shall be paid by the person by whom such return shall have been lodged, and may be recovered in manner as is provided by section 15 for the recovery of fines, and in all other cases shall be defrayed from the District Road Fund established under this Act.

18. The Collector may, whenever he may think fit, cause a notice in the form in the said Schedule (A) to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return *within one month from the service of such notice* in the form contained in the said Schedule (A), and the provisions contained in section 9 with regard to fines and extension of time for lodging a return shall be applicable to him.

19. If no return is made, the Collector may proceed to ascertain the annual value of the lands held by such person; and in case it appears that the annual value of the land is greater than the rent which he pays, the expense of such valuation shall be borne by such person, and may be recovered with all costs of recovery thereof in manner as is provided by section 15 for recovery of fines, and in all other cases shall be defrayed from the said District Road Fund.

20. If the Collector shall see ground for believing that any return made under this Act other than a return mentioned in section 17 is untrue and incorrect, he may prosecute the maker of such return under section 177 of the Indian Penal Code. And if the Magistrate convict the person so prosecuted under the said section, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

21. For the purpose of making any valuation of lands directed by this part, the Collector shall exercise the powers vested in Collectors by section 19, clause 1, section 23, clause 1, and section 24, clause 1, of Regulation VII of 1822 of the Bengal Code, except so far as the said clauses authorize any inquiry into rights or interests attaching to such lands.

22. For the purpose of every inquiry under this Act the Collector may summon and enforce the attendance of witnesses and compel them to give evidence and compel the production of documents by the same means, and as far as possible in the same manner, as provided in the case of a Civil Court by the Code of Civil Procedure of 1877.

23. The Collector shall cause to be prepared from the returns furnished to him, and from the valuations made by him under this part, a valuation roll of each estate within his district, and of the tenures therein comprised, noting thereon the amount of revenue

annually payable to Government on which the deduction specified in clause (1) of section 33 is to be calculated, and shall, on the application of any holder of an estate or tenure or of any cultivating ryot within his district, cause to be furnished to him a copy of so much of the said roll and of the returns as relate to the lands included within his estate or tenure or ryottee holding, on being paid for the same at such rate as the Lieutenant-Governor of Bengal shall from time to time determine.

24. On the completion of every roll prescribed under this part, the Collector shall cause a copy thereof to be posted up at the māl cutcherry of the estate to which such roll refers, and an extract from such roll of the portion thereof relating to any tenure at the māl cutcherry thereof: provided that if no māl cutcherry be found, some conspicuous places on the said estate and tenure shall be selected instead.

25. The procedure prescribed by the last two preceding sections shall be followed whenever a redistribution of the valuation is made in consequence of a partition as contemplated in section 26.

26. Every valuation under this part shall remain in force for the term of five years from the date fixed as hereinbefore provided for the several cesses leviable in pursuance thereof to take effect and until a new valuation and assessment shall have been completed:

Provided that in case of partition under Regulation XIX of 1814 or Bengal Act VIII of 1876 of an estate after valuation, and while such valuation remains in force, the total valuation of the old estate shall be distributed proportionately under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purpose of this Act, take the place of the old estate, the liability to pay road cess of each newly-formed estate being separate and distinct, and no liability being incurred by any one of the newly-formed estates on account of the default of another;

Provided also that if any arrear of road cess is due from the old estate when the order for partition is passed, all the newly-formed estates shall be jointly and severally liable for the same.

27. Nothing in the last preceding section shall be held to debar the Collector, with the sanction of the Board of Revenue from making any reductions which he may think fit in the amount of cess for which any estate or tenure may be liable.

28. After the expiration of the five years from the time of the valuation of any district, part of a district, estate or tenure, or at any time within twelve months previous to such expiration, the Collector may cause new valuation rolls under this part to be prepared for such district or part of a district or for particular estates only, to take effect from the commencement of any cess year commencing after the expiration of the said five years, and for that purpose may cause such proclamations and notices to be issued and served, and such returns

to be made, as are hereinbefore directed, and shall have such powers and authorities as are in this part conferred.

29. Every person who shall deem himself to be aggrieved by any valuation to be made by any Collector under the provisions of section 17 may, within one month after the posting up of a copy of such roll as above-mentioned, appeal to the Commissioner of the division against such valuation, and the decision of such Commissioner shall be final and conclusive.

30. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner of the Division within one month from the service of the first process for the levy of such fine or expenses. Pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

Assessment and payment.

31. From and after the commencement of this Act in any district, or part of a district, all lands in such district or part thereof shall be liable to the payment of a road cess and a public works cess at the following rates:—

in the case of road cess, at such rate per annum not exceeding one-half of an anna in the rupee of the annual value of such lands as the District Committee in manner hereinafter provided shall from year to year determine;

in the case of public works cess, at such rate per annum not exceeding one-half of an anna in the rupee of the annual value of such lands as the Lieutenant-Governor of Bengal may, by an order published in the Calcutta Gazette, from year to year determine.

32. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859 or under section 70 of Bengal Act VII of 1876 for the payment of revenue, he shall be entitled, in regard to the payment and realization of road cess and public works cess under this Act, to all the advantages of separate liability enjoyed by him under the said Act XI of 1859 and Bengal Act VII of 1876 in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act. This section shall apply from the date of the opening of such accounts to the recorded proprietors of estates in respect of which such separate accounts may be opened while the valuation of the estate is in force under section 26.

33. (1)—Every holder of an estate shall yearly pay the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rates at which the said cesses may be fixed respectively under this Act, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rates at which the said cesses may be fixed respectively under this Act, less a deduction to be calculated at one-half of the said rates for every rupee of the rent paid by him for such tenure.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated upon the rent payable by him or upon the annual value, ascertained under the provisions of section 16, of the land held by him.

34. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year by the District Committee and the Lieutenant-Governor respectively, the Collector shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable by such holder, and specifying the date from which such road cess and public works cess shall take effect: provided that it shall not be necessary to serve such a notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

The said holder shall pay the amount of such road cess and public works cess to the said Collector, by equal instalments, on the several days fixed for the payment of the instalments of the Government revenue due in respect of his estate, if revenue be payable thereon; and if no revenue be payable thereon, then upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor made under the provisions hereinafter contained.

35. The payment for road cess and public works cess by the holder of a tenure, or by a cultivating ryot, shall be made in the proportion of the instalments of rent payable in respect of such tenure or ryottee holding; and if no rent be payable in respect thereof, then by two equal half-yearly instalments, upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor made under the provisions hereinafter contained.

36. Every holder of an estate or tenure to whom any sums may be payable under the provisions of this Act may recover the same in the same manner and under the same penalties as if the same were arrears of rent due to him in respect of the land in respect of which such sums may be payable. And any shareholder in an estate or tenure, who may have paid the road cess or public works cess payable in respect of such estate or tenure, may recover from his co-sharers such sums as may be payable in respect of their shares as arrears of rent; or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

37. All lands held without payment of rent other than lands mentioned in section 14, and not being estates entered on the General Register of revenue-free lands of the District, shall, for the purposes of this Act, be deemed to form a part of the tenure within the local boundaries of which they may be included, and if they be not included within the local boundaries of any tenure, then to be a part of the estate within the local boundaries of which they are included, and if they be not included within the local boundaries of any estate, then to be a part of such conterminous estate as the Collector, in whose district such conterminous estate is situated, shall, by an order under his seal, appoint. And road cess and public works cess in respect of such lands shall be payable by the holder of the estate or tenure of which they are deemed to form a part, and shall be recoverable under the provisions of section 109 if due to the Collector; or under the provisions of section 36 if due to any other person: *Provided that if the cess for such lands is not paid to the holder of the estate or tenure by the due date, the holder of the estate or tenure shall be entitled to recover from the holder of such land an additional sum equal to double the amount of the cess with all costs of suit.* Or such lands may, if the Collector shall see fit, be entered on a separate register to be kept for the purposes of this Act, as hereinafter provided, by the Collector, and thereupon road cess and public works cess shall be payable thereon and shall be recoverable in respect thereof as if the same were an estate.

38. The person to whom any sum shall, under the provisions of the last preceding section, have been directly paid by the holder of any tenure or tenures for which no rent is paid, may retain one-fourth thereof as and for his remuneration for costs and risk of collecting the same.

39. The separate register referred to in section 37 shall be called the register of claims to rent-free tenures, and it shall be lawful for the Collector of any district, with the sanction of the Board of Revenue, to issue a proclamation which shall be published in the manner described in section 8.

40. Such proclamation shall require all persons who claim to be in actual rent-free possession of any lands in the district, other than lands already assessed to the road and public works cess as being borne on Register B, the General Register of revenue-free lands, to appear within two months at the cutcherry of the Collector, or at such other place or places as may be specified in the proclamation, and state in writing the approximate area of such lands, the number of plots of which they consist, and the mouzah or mouzahs, and thana or thanas in which each plot is situate.

41. The Collector shall enter the above details in the register of claims to rent-free tenures, but such registration shall only be binding against the claimant, and shall be evidence only of the fact of such claim having been made. Should the right to hold

rent-free or the fact of the claimants being in possession be questioned in a competent court, registration will be no bar to a suit being brought at any time to contest the claim.

42. Should any objection to a claim be made before the Collector, he will not adjudicate on the objection, and if rival claims to be in actual rent-free possession of the same lands are preferred, he may register both or all such claims.

43. Every person whose claim to be in rent-free possession of any lands is registered will, so long as his name remains upon the register, be liable to pay road and public works cesses according to the valuation of such lands; and in case two or more such claims shall have been registered in respect of the same land, it shall be at the discretion of the Collector to demand payment of the cesses from such of the registered claimants as he may think fit.

44. Such cesses shall ordinarily be payable to the Collector or to such person as he may appoint for its collection; but notwithstanding the provisions of section 37, it shall be lawful for the Collector, after the claim has been entered in the register, to declare that the tenure forms a part of any estate, and to make the cess payable through the zemindar of the estate as provided for in section 37.

45. Any person who ceases to be in rent-free possession of the lands registered in his name may apply to the Collector to remove his name from the register; and on receipt of such application the Collector shall remove his name accordingly, and his liability to pay cess shall cease from the date of such application.

46. Any person in actual rent-free possession of lands in a district in which a proclamation as above is published, who fails to register his name within two months as directed, shall be liable to a fine by the Collector not exceeding Rs. 100, and such fine shall be recoverable in the manner prescribed in section 109.

47. In addition to the liability to fine as above, such person shall also be liable to pay rent at the rates paid for similar lands in the neighbourhood for a period not exceeding one year preceding the date of institution of any suit for recovery of such rent, and until the holder of such land shall apply for registration under section 41.

48. Such suit may be brought by any zemindar or tenure-holder who alleges that the lands in question are included in his estate or tenure, or are adjacent to the lands of his estate or tenure.

49. If any other zemindar or tenure-holder than the claimant of rent under the last preceding section objects that the rent of the lands in question is paid to him; or if any person objects that he holds the lands on which a claim for rent is made under the last preceding section, on payment of rent to some other zemindar or tenure-holder than the claimant under that section;

the Collector shall make such other zemindar or tenure-holder a party to the suit, and shall ascertain and decide whether the lands have actually been held on such payment, and if so, shall dismiss the suit.

50. If more than one zemindar or tenure-holder shall make a claim for the special rent payable under section 47 in respect of the same lands, the Court shall determine, with reference to the relative positions of the estates or tenures of the claimants and of the lands hitherto held without payment of rent, and with reference to all the circumstances of the case, to which of the claimants such special rent shall be payable.

51. Every order passed by the Collector under sections 37, 41, 42, 43, 44, 45, 46, 47, 48, 49 or 50 shall be appealable to the Commissioner of the Division within one month from the date of such order.

52. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections, and realizations, and the payment of such establishments on bills signed by the Collector shall be the first charge on the District Road Fund constituted as hereinafter provided.

PART II.—ROAD CESS AND PUBLIC WORKS CESS ON MINES, RAILWAYS, &c.

53. From and after the commencement of this Act in any district, or part of a district, every mine, quarry, tramway, or railway, or other immovable property not included within the provisions of Part I situate therein, shall be liable to the payment of a road cess and a public works cess at the following rates:—

In the case of road cess, at such rate per annum not exceeding one-half anna on every rupee of the annual net profits of such mine, quarry, tramway, or railway, or other property as aforesaid, as the District Committee may as hereinafter provided, from year to year, determine to be the rate in the rupee leviable in respect of the annual value of land under Part I;

in the case of public works cess, at such rate per annum not exceeding one-half anna on every rupee of the annual net profits of such mine, quarry, tramway, or railway, or other property as aforesaid, as the Lieutenant-Governor of Bengal may, by an order published in the Calcutta Gazette, from year to year determine.

Provided that no railway or tramway, the property of the Government of India, nor any railway or tramway of which the dividend is guaranteed by Her Majesty's Secretary of State for India in Council, or by the Governor-General of India in Council, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the said Governor-General of India in Council.

54. At the time, in the manner, and under the penalties provided by section 9, the Collector shall cause a notice to be served upon the owner, chief agent, manager, or occupier of any property assessable under this Part: such notice shall be in the form provided by Schedule D hereto annexed, and shall require such owner, chief agent, manager, or occupier to send in to the office of the Collector a return of the annual net profits of such property calculated on the average of the annual net profits thereof for the last three years for which accounts were made up. The Collector may, upon sufficient grounds for so doing being proved to his satisfaction, from time to time extend the period for lodging any such return.

55. Whenever any property assessable under this part lies in two or more districts under the Lieutenant-Governor of Bengal, the notice to furnish a return under section 54 shall be served on the owner, chief agent, manager, or occupier of such property by or through the Collector of the district where such owner, chief agent, manager, or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

56. Whenever any property assessable under this Part lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return sent in under section 54 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

57. If such return be not furnished within the period of two months or any extension thereof from the date on which such notice was served, or if the Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, the Collector shall proceed to ascertain and determine, by such ways or means as to him shall seem expedient, the annual net profits of such property calculated as aforesaid, and all expenses incurred in making such valuation shall be borne by the person by whom, or the property in respect of which, the default occurred, and shall be recoverable, with all costs of recovery thereof, in manner as is provided by section 109.

58. So soon as the Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager, or occupier of such property, a notice informing him of the amount of the annual net profits so ascertained and determined by him. Any person who, having made a return under section 54, may deem himself aggrieved by any valuation made by the Collector under the last preceding section may, within one month from the service of such notice, appeal to the Commissioner of the Division, and the decision of the Commissioner on such appeal shall be final.

59. If the Collector be unable to ascertain the annual net profits as aforesaid of any property assessable under this Part, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon. The expenses incurred under this section shall be borne by the person by whom, or the property in respect of which, the default occurred, and shall be recoverable with all costs of recovery thereof in manner provided by section 109.

The Collector may from time to time, on good reason being shown to him, revise any valuation made by him under this part.

60. Whenever any property assessable under this Part lies in two or more districts, the Lieutenant-Governor of Bengal shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively.

61. When the rate of road cess and public works cess to be levied in the district upon property assessable under this Part shall have been determined for any year by the District Committee and the Lieutenant-Governor respectively, the Collector shall cause to be served on the owner, chief agent, manager, or occupier of every such property a notice showing the amount of road cess and public works cess payable respectively in respect of such property and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager, or occupier, to the Collector in two equal instalments, the first on the expiry of six months, the second on the expiry of nine months after the date fixed as hereinbefore provided for the commencement of the cess year. *Provided that it shall not be necessary to serve any notice under this section when no change has been made in the valuation of the property or in the rate of road cess or public works cess since the issue of the last notice under this section.*

62. Every occupier of such property, who shall have paid in excess of half of such amount, shall be entitled to deduct such excess from the next instalment of rent payable in respect of such property; and every owner who has paid in excess of half of such amount shall be entitled to recover such excess from the occupier thereof; provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess or public works cess on every rupee thereof.

63. If any instalment of cess which as become payable under this section shall not be paid to the Collector, the amount thereof may thereupon, at any time within three years next after the same has become payable, be recovered with all costs under the provisions contained in section 109 for so far as the same may be applicable.

64. The total road cess and public works cess payable respectively in respect of property assessable under this Part, owned by the same person in two or more districts shall be payable to the Collector of the district where the owner, chief agent, manager, or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of the districts in respect of which such cesses shall be payable, in the proportion in which such Collectors, shall be severally entitled thereto.

65. New valuations under this Part shall be made by the Collector every year, and the Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred.

Provided that whenever any return made under section 54 shall be accepted by the Collector for any year, the owner, chief agent, manager, or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return shall, for the purposes of this Act, be the annual net profits for the five years then next ensuing.

And if the Collector shall agree to accept such declaration, no new valuation shall be made for such property until the said five years shall have expired, or until a general re-valuation be made under section 28.

PART III.—ROAD CESS COMMITTEES.

Constitution of District Committees.

66. In and for any district to which this Act shall have been extended, the Lieutenant-Governor shall from time to time appoint, or cause to be elected under such rules in regard to qualification, election, and discharge as may by him be prescribed for such period not exceeding two years as to him may seem fit, any number of the road-cess payers of such district their managers or agents, to be members of a district committee for carrying out the purpose, of the Act, in respect of the construction and maintenance of district roads and communications.

67. The Lieutenant-Governor may, from time to time, discharge any one or more of the members of the committee so appointed, who shall desire to be discharged, or refuse or become incapable to act, or whom, for any cause which he may deem sufficient, he may think it expedient to remove.

68. In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor shall have power to direct by any writing signed by him, that all persons holding the offices in such writing specified shall be ex-officio members of the committee for any district in which they exercise the said offices, and in which this Act shall have come into force.

69. The number of members of a district committee holding salaried offices under the Government shall not be more than one-third of the total number of the said committee.

Number of ex-officio members.

Their mode of transacting business.

70. The Collector of the district shall be the chairman of the district committee, and the vice-chairman shall be elected by the said committee.

Chairman and vice-chairman of committee.

71. The committee shall have an office within the district in and for which they shall have been appointed, where they shall meet for the transaction of business at least once in every quarter of a year.

Committee to have an office.

72. The chairman, or in his absence the vice-chairman, shall preside at every meeting of the committee. In the absence of both the chairman or vice-chairman the members present shall elect a president for the occasion.

Chairman at meetings.

73. The chairman, or in his absence the vice-chairman, may, whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.

Special meeting.

74. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting.

Notice of meeting.

75. The quorum necessary for the transaction of business at a meeting shall be one-fourth of the total number of members forming the committee at the time of the meeting.

Quorum.

76. If at the time appointed for the meeting or such time not exceeding one hour thereafter, as the majority of the members present shall think fit, a quorum is not present, the meeting shall stand adjourned till some future day, to be appointed by the chairman or vice-chairman of the committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

Adjourned meeting.

77. All questions which may come before the committee at any meeting shall be decided by a majority of votes of the members present. Every member shall have one vote. In case of equality of votes, the president shall have a casting vote.

Voting: casting vote.

78. The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the committee, and any person resident in, or owning land in the district, may at all reasonable times inspect and examine such book without payment of any fee, and may obtain a certified copy of any extract therefrom on payment of such fees as the Lieutenant-Governor may direct.

Minute book to be kept.

79. All correspondence between the committee and the local Government shall pass through the Commissioner of the Division, who in all things under this Act shall be subject to the control and supervision of the Lieutenant-Governor. The committee shall furnish him with any information he may call for connected with the duties imposed upon them by this Act.

Correspondence between committee and local Government.

Their Functions.

80. The first meeting of a district committee shall be convened by the chairman at such time as he shall think fit, and shall proceed to the election of a vice-chairman.

Election of a vice-chairman.

Provided that the Lieutenant-Governor shall have the power to veto the election of a vice-chairman, and that no such election shall take effect till it has received his approval.

81. The committee, at a subsequent meeting to be convened by the chairman at such time as he shall think fit, may appoint, on the nomination of the chairman, and may suspend or dismiss, as they may think fit, such officers, engineers, clerks, and servants as may seem to them to be necessary for carrying out the purposes of this Act, and may pay to such officers, engineers, clerks, and servants such salaries, absentee allowances while on leave, *gratuities*, and *pensions* as they may from time to time determine:

Appointment, salaries, etc., of officers by committee.

Provided that the aggregate salaries and absentee allowances of such officers, engineers, clerks, and servants for any one year shall not, except with the sanction of the Commissioner of the Division, exceed one-fourth of the entire income of the committee for the said year.

82. No member, officer, or servant of any committee shall be in any wise concerned or interested in any contract or work made with or executed for such committee; and if any such member, officer, or servant be so concerned or interested, he shall be incapable of afterwards continuing to be a member of such committee, or holding or continuing in any office or employment under such committee, and shall be liable on conviction thereof to a fine of five hundred rupees:

Penalty on members and officers being concerned in contracts.

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with such committee, or execute any work for such committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to such committee the extent of his interest in such company, and if an officer or servant of the committee obtain the sanction of such committee to his continuing to be an officer or servant.

Exception.

83. The vice-chairman, within three months after his election, shall cause to be prepared a general statement of the roads, bridges, rivers, khals, and canals other than those on which tolls of any kind are collected the proceeds of which are not paid to the District Road Fund, and other than canals constructed for purposes of irrigation, to be brought within the operation of this Act within the three years then next ensuing, and the committee shall at some meeting to be held within one month after the submission of such statement, or at any adjourned meeting, take such statement into consideration, and may pass any statement relating thereto which they may think fit.

84. The committee shall thereupon forward the statement which shall be so passed to the Commissioner of the Division.

85. The vice-chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section 83, and every such supplemental statement shall be subject to the provisions of the two last preceding sections with respect to the statement therein mentioned.

86. The Collector shall, at such date as the district committee shall fix, prepare and deliver to the district committee a statement showing under separate heads the estimated proceeds, for the cess year then next ensuing, of the several road cesses at the maximum rates hereinbefore provided, and also of any sum and of any sources of revenue for the said period which the Lieutenant-Governor shall have assigned to the said district.

87. The committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the committee for the cess year then next ensuing, together with specifications and estimates of the works to be performed during such year, such works being a portion of, or included in, the works mentioned in the statement for the time being in force.

In making such estimate the committee shall first provide for the amount to be paid to the Collector for establishments entertained by him under section 52, secondly for the amount to be appropriated to establishment and charges of their own office, thirdly for the amount to be appropriated to the repair of roads, bridges, rivers, khals and canals then existing, fourthly for the amount to be set aside as a reserve in case of accidents or emergencies, and fifthly for the amount to be appropriated to the construction of new roads or canals; provided that no portion of the District Road Fund of any one district shall, save with the previous sanction of the Lieutenant-Governor, be appropriated for the construction, repairs, maintenance or improvement of roads, bridges, rivers, khals or canals within any other district.

88. Every such estimate shall be forwarded by the Vice-Chairman to the Commissioner, and the Commissioner may approve such estimate or may

return such estimate for revision in such respects as he may point out, or may alter or vary the details or total amount thereby proposed to be expended: Provided the Commissioner shall not alter or vary any estimate which has been approved by not less than two-thirds of the members of the committee present at the meeting at which such estimate shall have been adopted.

89. The total amount in and by any estimate proposed to be expended in any one cess year shall not exceed the proceeds estimated to be at the disposal of the committee for that year of the several road cesses hereinbefore directed to be imposed within the district at the maximum rates at which they are respectively leviable, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the committee, and the estimated unexpended balance of the District Road Fund of the previous year.

90. Whenever any estimate shall have been altered or revised by the Commissioner as hereinbefore is provided, the committee shall cause a supplemental estimate to be prepared, and in case the amount proposed to be expended shall have been increased by such alteration or revision, shall at a meeting provide for the expenditure of such increased sum, within the limits in the next preceding section specified, and in case such sum shall have been similarly diminished, shall therein determine the works proposed in the original estimate which are to be altered or abandoned.

91. When and so soon as the amount for any one cess year proposed to be extended shall have been determined as hereinbefore is provided, the committee shall at a meeting, after deducting therefrom the amount which may be placed at their disposal as aforesaid, together with the estimated proceeds of any sources of revenue assigned to them, determine the several rates of road cess under this Act required to produce the residue, and such rates shall be the rates at which the several road cesses shall be respectively leviable for the ensuing year.

92. So soon as the said rates shall have been determined as aforesaid, the committee shall inform the Collector thereof, and the Collector shall cause a proclamation to be issued in his district declaring the same. Such proclamation shall be published in manner as in section 8 is directed. And the said rates shall be reported by every Collector to the Lieutenant-Governor, who shall forthwith cause the same to be published in the Calcutta Gazette.

Branch Committees.

93. In any district to which this Act shall have been extended, the Lieutenant-Governor shall, in addition to a district committee, form as many branch committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a chairman and vice-chairman thereof respectively, and shall define the portion of such district within which any branch committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act. The Lieutenant-Governor shall from

time to time appoint, or cause to be elected under such rules in regard to qualification, election and discharge, as may by him be prescribed, for such period not exceeding two years as to him may seem fit, to be members of a branch committee any number of the road-cess payers of the portion of the district for which such branch committee shall be formed.

The provisions of sections 67 to 69 (both inclusive) and 71 to 78 (both inclusive) respecting district committees shall apply, so far as the same are suitable, to such branch committees.

94. Every such branch committee shall be, except as hereinafter provided, subordinate to the district committee, and shall forward to the district committee such statements, suggestions, and estimates as it may think fit, and the district committee shall consider and have regard to such statements, suggestions, and estimates in framing the statements and estimates hereinbefore directed. And such branch committee may from time to time select any member thereof to be an additional member of the said district committee, who shall thereupon, for the space of one year, become a member thereof.

95. The Lieutenant-Governor may in each year assign to any branch committee so much of the road fund levied for that year in the district for portion of which such branch committee is appointed as he may think fit, not exceeding the total estimated proceeds of all road cesses leviable within the said portion of the district; and further, to allot to the said branch committee so much of the income of the fund from other sources as he shall think fit.

96. In any case where the Lieutenant-Governor of Bengal may declare that a branch committee shall have the full powers of a district committee within the said portion of the district, the district committee shall cease to exercise powers under sections 81, 82, 83, 87 and 90 within such portion of the district: and such powers, together with the powers specified in sections 75 and 85, shall then vest in the branch committee; and in any case where the Lieutenant-Governor of Bengal may declare that a branch committee shall have the powers of a district committee for specified works or specified purposes only, the powers of the district committee in respect of such works and such purposes only shall cease within the said portion of the district; and such powers shall then vest in the branch committee.

97. Every branch committee so vested with powers as in the next preceding section provided, shall prepare an estimate in regard to their annual income, and expenditure, similar to that required by section 87 to be prepared by the district road committee.

98. The provisions of sections 88, 89, and 90 shall apply to such estimate: provided that the aggregate amount to be expended by the branch committee in any year shall not exceed the aggregate of the fund placed at their disposal for that year.

PART IV.—DISTRICT ROAD FUND.

99. The District Road Fund under this Act shall consist of the amount produced by the several road cesses, and of all sums levied or recovered as fines or penalties or otherwise in respect of the said cesses under this Act, and of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise.

100. The Lieutenant-Governor shall, on or before the date fixed as that from which the several road cesses under this Act shall take effect in any district, assign to the district committee appointed therein all such sums as may have been collected within the said district during the financial year then last completed, on account of any road cess payable otherwise than under the provisions of this Act, and such sums shall by the said committee be added to the District Road Fund.

101. The District Road Fund shall be lodged with the Collector, and the Collector shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account showing in detail therein all receipts and disbursements during the cess year. After the appointment of any branch committee in a district the Collector shall in like manner keep a separate account of the fund placed at its disposal.

102. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the vice-chairman for sums not exceeding one hundred rupees, or by the chairman and vice chairman for sums above that amount. When the vice-chairman is absent, or from any cause incapacitated to sign cheques, the chairman may sign cheques on behalf of the vice-chairman.

The word "chairman" in this section includes any officer for the time being in charge of the office of chairman under a written order from the chairman.

103. The Collector shall forward to the vice-chairman of every committee in every month an account of his receipts and disbursements on account of the District Road Fund for the previous month.

104. Every committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient seasons, open to the inspection of all members of the committee.

105. The vice-chairman of every committee shall, in every year, prepare a detailed account current of the receipts and expenditure of the District Road Fund during the previous cess year, and such account shall within one month of the submission thereof be examined by the said vice-chairman, together with three members of the

committee appointed in its behalf by the committee. Such members shall have power to call for all vouchers and papers they may require, and may amend, correct, and pass the said account.

The account so passed shall be submitted to a meeting of the said committee to be convened to consider the same within one month from the receipt thereof.

106. Within one month after the account of the next preceding cess year shall have been examined as aforesaid, the committee shall submit to the Commissioner a copy of such account and a report of the work done and in progress in such year, and such account and report shall be published at the expense of the District Road Fund in the *Calcutta Gazette*, together with such remarks thereon as may have been received from the Commissioner.

Application of the District Road Fund.

107. The District Road Fund shall be applied—

in paying the necessary expenses for carrying out the provisions of this Act, including establishment and charges incurred by the Collector, and in the offices of the Commissioner, the Accountant-General, and the Board of Revenue;

in the payment of the staff and establishment appointed under this part;

in the construction, repair, improvement, and maintenance of roads, bridges, rivers, khals, and canals other than those on which tolls are collected, the proceeds of which are not paid to the District Road Fund, and other than canals constructed for purposes of irrigation.

PART V.—APPLICATION OF PUBLIC WORKS CESS.

108. The proceeds of the public works cess shall be paid into the public treasury, and shall be applied, in the first instance, to the payment of such contributions to the District Road Fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the Road Cess Fund, and, next, to the construction charges and maintenance of provincial public works in such manner as the Lieutenant-Governor may direct. Accounts of the moneys received and expended under the provisions of this Act in respect of the said cess shall be kept in such form as the Lieutenant-Governor may prescribe, and a statement showing the receipts, expenditure, and balance of the public works cess shall be published annually in the *Calcutta Gazette*.

PART VI.—GENERAL PROVISIONS.

109. Every amount due or which may become due to the Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fees payable, of any notices served, of any costs payable, or of any fines imposed may be realized as arrears of revenue by any process provided by any law for the time being in force for realization of such arrears; and for the recovery of any amount so due the provisions of Act XI of 1859 and of any other Act for the time being in force for the sale of revenue-paying estates shall be applicable to revenue-free

estates; and every amount so due shall be deemed to be a demand under section 1, Bengal Act VII of 1868, or any similar Act for the time being in force for the recovery of public demands; and may be realized as such.

Provided that the Collector may, if he see fit, after recording his opinion to that effect, cause a notice in form contained in Schedule (C), hereto annexed, to be served for the estate or tenure in respect of which any such amount is due, and thereupon every payment of rent, save to the Collector or some person by him thereunto appointed, made after such service, until further order for the Collector, shall be null and void; and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenure-holder, under-tenant or ryot in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant, or ryot on the said estate or tenure until such amount with all costs shall be satisfied, whereupon the said notice shall be ordered to be revoked; and the receipt of the Collector in respect of all sums so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by such occupier, tenure-holder, under-tenant or ryot.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure for which a notice has been served shall have priority over any other demand or claim or lien subsisting thereupon.

110. Every return filed by or on behalf of any person in pursuance of the provisions of this Act shall bear the signature and address of such person or his authorized agent, and shall bear on it the address of the person making the return, and shall be admissible in evidence against him, but shall not be admissible in his favour.

111. Every notice in and by this Act required to be served may be served—

1.—By delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

2.—By sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or

3.—By posting a copy of the notice at the māl cutcherry of the estate or tenure; or if no such māl cutcherry be found, on some conspicuous place on the said estate or tenure to which such notice relates, and by delivering, in the case of estates paying their annual revenue by four instalments, another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

112. The costs of service of all notices by this Act required to be served shall be defrayed from the District Road Fund, and it shall be lawful for the Board of Revenue to fix from time to time the amounts of costs which shall be levied under section 109 in respect of each process for recovery of arrears of the cesses; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund.

113. The Lieutenant-Governor of Bengal may from time to time make rules for the performance of the duties of the district and branch committees, and of all persons employed under this Act, and in regard to the appointment, election, qualification, and discharge of such persons;

prescribing forms for the notices, returns, valuation rolls, estimates, account books, reports, and statements required by this Act, and for which forms are not hereby given;

for fixing the dates for payment of instalments under sections 34 and 35; and generally for purposes of this Act.

The Lieutenant-Governor may from time to time alter, add to, or cancel any such rules.

Such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

SCHEDULE A.

No. 1.—Form of return prescribed by Section 9.
Amount of Government revenue in case of an estate: or of rent in case of a tenure: Rs. a. p.

PART I.

District Mehal No.

Details of lands in the actual occupation or cultivation of the person submitting the return:—

1	2	3	4	5
Pargunnah ...	Name of village and thana in which the lands are situated.	Area of land.	Deduct area of land situate within any municipal boundary.	Annual value of remaining land.

NOTE.—Only *nijjote* lands and unculturable *unlet* lands should be included in this part.

PART II.

District Mehal No.

Details of lands held by cultivating ryots paying direct to the persons submitting the return:—

1	2	3	4	5	6
Pargunnah.	Name of village, and thana in which the lands are situated.	Name of ryot, name of village, thana, and district in which he resides.	Annual rent.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART III.

District Mehal No.

Details of the tenure-holders paying to the person submitting the return:—

1	2	3	4	5	6
Name of tenure-holder and person paying rent for him, as entered on the books of holder of estate or tenure.	Name of village, thana, pargunnah, and district in which such persons reside.	Name of village and thana in which tenure is situated.	Name of village and thana in which a mil cutcherry is situated.	Annual rent paid by tenure-holder.	Amount to be deducted from that entered in column 5 on account of rent of land situated within any municipal boundary.

PART IV.

District Mehal No.

Details of lands for which no rent is paid included in the estate or tenure of the person submitting the return so far as may be known to him:—

1	2	3	4	5
Pargunnah in which situated.	Name of village and thana in which situated.	Name of holder.	Name of village, thana and district in which the holder resides.	Estimated annual value.

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed ———

N.B.—This return must be signed by the holder or his authorized agent.

No. 2.—Form of Notice upon an estate or tenure under Section 9.

District of

NOTICE UNDER DISTRICT CESS ACT, 1879.

The holders of estate or tenure (*description of the land to be filled in*) in the district of , and all other interested therein, are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within the space of two months from the service of this notice (unless within the said two months you obtain from the Collector an extension of the said space of two months) under a penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented. Take notice, further, that no rents due in respect of the said estate can be recovered by suit after such period until such returns be so lodged.

(Sd.) A. B.,

COLLECTOR'S OFFICE,

Collector.

Dated

SCHEDULE B.

Form of Notice under Section 14.

District of

NOTICE UNDER DISTRICT CESS ACT, 1879.

The owner, chief agent, manager or occupier of situated in the district of is hereby required to lodge in the office of the Collector of the district of a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said Such return must be signed by him and be lodged within the space of two months from the service of this notice (unless within the said three months you obtain from the Collector an extension of the said space of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

Annexed form of Return.

District

Details of lands acquired under any rules for the sale, grant, or clearance of waste lands, or held direct from Government and used for the cultivation of tea, coffee, or cinchona under the control of the persons submitting the return:—

1	2	3	4	5	6	7
Districts	Pergunnahs and thanas	Designation by which the holding is known.	Name of owner, agent, manager or occupier.	Entire area of land.	Area of lands under cultivation in acres.	Aggregate value at Rs. 10 per acre of land in column 5.
In which the lands lie.						

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed—

N.B.—This return must be signed by the owner, chief agent, manager, or occupier.

SCHEDULE C.

Form of Notice under Section 109.

District of

NOTICE UNDER DISTRICT CESS ACT, 1879.

The occupiers and tenure-holders on estate or tenure (*description of the land to be filled in*) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district or to (*name of person*) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of such sums in respect of rent due or hereafter to become due as above stated by the holder of such receipt. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,
Collector.

SCHEDULE D.

Form of Notice under Section 54.

District of

NOTICE UNDER DISTRICT CESS ACT, 1879.

The owner, chief agent, manager, or occupier of the situated in the district of is required to lodge in the office of the Collector of the district of a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorized agent and be lodged within the space of two months from service of this notice, unless within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

Annexed Form of Return.

District

Detail of yearly profits of mines, quarries, railways, and tramways in the possession or under the control of the person submitting the return:—

1	2	3	4
DISTRICTS	PERGUNNAHS	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed—

N.B.—This return must be signed by the owner chief agent, manager, or occupier.

STATEMENT OF OBJECTS AND REASONS.

DURING the eight years that the Road Cess Act of 1871 has been in force a few points of importance have come to light on which it requires amendment.

The opportunity is taken of repealing the Provincial Public Works Act, 1877, and of consolidating into one Act the law relating to the road cess and to the provincial public works cess, both of which are assessed on the same principle, and levied according to the same procedure and by the same machinery.

H. L. DAMPIER.
The 19th December 1879.
W. E. H. FORSYTH,
Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette

EXTRAORDINARY.

WEDNESDAY, FEBRUARY 25, 1880.

PART IV.

Bill of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 25th February 1880, and was referred to a Select Committee with instructions to report at the next meeting of the Council:—

A Bill to amend the law for licensing Trades, Dealings and Industries.

Preamble. WHEREAS it is expedient to amend the law for licensing trades, dealings and industries within the territories administered by the Lieutenant-Governor of Bengal; It is hereby enacted as follows:—

Short title. 1. This Act may be called "The Bengal License Act, 1880;"

Extent and commencement. It extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal; and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Bengal Act I of 1878. Bengal Act I of 1878 is hereby repealed, but any money due thereunder at the time of the commencement of this Act may be recovered as if this Act had not been passed.

Interpretation clause. 2. In this Act, unless there be something repugnant in the subject or context—

"Collector" means the Chief Officer in charge of the revenue administration of a district;

and within the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal, such officer as the Lieutenant-Governor of Bengal may from time to time appoint in this behalf;

For the purposes of this Act the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal shall be deemed to be a district:

"Section." "Section" means a section of this Act.

Saving of Bengal Act IV, 1876. 3. Nothing in this Act shall be deemed to affect the tax on professions, trades and callings imposed for municipal purposes by Bengal Act IV of 1876.

'Trade,' 'dealing,' and 'industry' not to include agriculture, &c. 4. In this Act the words 'trade,' 'dealing' or 'industry' shall not be deemed to include the following, that is to say:—

(a) agriculture;

(b) the performance by a cultivator or receiver of rent in kind of any process ordinarily employed by a cultivator or receiver of rent in kind to render the produce raised or received by him fit to be taken to market;

(c) the sale by a cultivator or receiver of rent in kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce.

Annual Houses to be taken out. 5. Every person who, on or after the first day of April 1880, falls under any of the heads of the Schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade, dealing or industry

in any district situate in the territories administered by the Lieutenant-Governor of Bengal, shall take out a license under this Act in such district, and shall pay for the same the annual fee specified in the same Schedule as payable by persons of the class to which he belongs;

Provided that no person whose annual earnings from his trade, dealing or industry carried on within the said territories are less than five hundred rupees shall be required to take out a license under this Act;

Provided further that, if such person carries on such trade or dealing in more than one such district, he shall take out such license in the district in which his principal place of business in the said territories is situate.

When any question arises as to what shall, for the purposes of this Act, be deemed to be the principal place of any business, the Lieutenant-Governor of Bengal, or such authority as the Lieutenant-Governor may from time to time appoint in this behalf, shall decide such question, and his or its decision thereof shall be final.

6. Such license shall be granted by the Collector of such district, and shall be signed by him or by such officer as he may appoint in this behalf.

7. Every such license shall specify—

- (a) the date of the grant thereof;
- (b) the name, father's name, residence, caste, if any, and the trade, dealing or industry of the licensee;
- (c) the fee paid for the license;
- (d) the place or places within the said territories at which the licensee intends to carry on his trade, dealing or industry for the ensuing year;
- (e) the term for which such license shall remain in force;

and shall be received in evidence as *prima facie* proof of all matters contained therein.

8. Every such license shall have effect throughout the said territories, and shall continue in force from the day of the date thereof until the thirty-first day of March next after the day of the granting thereof.

9. Every person to whom any such license has been granted, and who desires to continue to carry on his trade, dealing or industry in the said territories after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to carry on such trade, dealing or industry.

10. As soon as may be after the commencement of this Act, and the first day of January in every subsequent year, the Collector shall prepare a list of the persons in his district to be licensed under this Act. Such list shall state—

- (a) the trade, dealing or industry of each of the persons therein named;
- (b) the class under which he is charged; and
- (c) the fee to be paid for his license.

Such list shall be in such language as the Lieutenant-Governor may direct, but a copy thereof in

the language of the district shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

The Lieutenant-Governor of Bengal shall have power to declare what shall, for the purposes of this Act, be deemed to be the language of the district.

11. The Collector may by a notice in writing require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house, and of their respective trades, dealings or industries.

12. The Collector shall from time to time determine under which of the classes mentioned in the Schedule hereto annexed every person required to take out a license under this Act shall be charged, and shall prepare or amend the said list accordingly.

13. A person or firm carrying on several trades, dealings or industries shall be chargeable only under one of the classes in the said Schedule with reference to his or its total annual earnings from all such trades, dealings or industries. In the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

14. The Collector may, subject to such rules as the Lieutenant-Governor of Bengal may lay down, remit the whole or any part of the fee payable under this Act by any person who may carry on his trade, dealing or industry for a portion of the year only.

15. The list, or such part or parts thereof as the Collector thinks fit, shall be published in the principal bazars, and at all police-stations of all towns, and at all sub-divisional offices, police-stations and outposts in the district, and at some conspicuous place in all villages concerned, together with a notification setting forth the Schedule hereto annexed, and directing that if any person falling under any of the classes specified in the said Schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said Schedule as payable by persons of the class to which he belongs, must be made by him within sixty days of the date of the publication of the notification, and within sixty days next after the first day of April of each succeeding year.

16. Any person mentioned in the list referred to in section ten, and objecting to the class under which he is charged, may, within thirty days after its publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether removed from the list.

17. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit;

Provided that if in the judgment of the Collector the petitioner is able to show that the fee which has been charged exceeds two per centum upon his annual earnings in his trade, dealing or industry, such excess shall, for the purpose of section 16, be deemed a valid ground of objection, and the Collector shall thereupon order the petitioner's name to be transferred to another class, or to be altogether removed from the list.

18. There shall be no appeal from an order of a Collector under section 17; but where the order is passed by any officer subordinate to a Collector, an appeal shall lie to the Collector, or to some officer specially empowered by the Lieutenant-Governor of Bengal in this behalf, whose decision shall be final. Every petition of appeal under this section shall be accompanied by a copy of the order complained of, and be presented within fifteen days of the date of such order. In computing the said period of fifteen days, the day on which the order complained of was made, and the time requisite for obtaining a copy of the same, shall be deducted.

19. Subject to the control of the Lieutenant-Governor of Bengal, the Commissioner of Revenue of the division, and within the local limits of the ordinary original jurisdiction aforesaid, such officer as the Lieutenant-Governor may from time to time appoint, may in his discretion on the application of any person deeming himself aggrieved by an order passed by the Collector under section 17, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

20. The Collector may, for the purpose of enabling him to determine under which of the said classes the petitioner should be charged, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure;

Provided that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

21. If, after expiry of the period mentioned in the notification published under section 15 for payment of the amount specified therein, any person carries on his trade, dealing or industry without having taken out a license as required by this Act, he shall be liable by order of the Collector to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

22. All sums due under section 21 and all fees payable under this Act, shall, where the amount exceeds fifty rupees, be recoverable either as if they were arrears of land revenue, or by distress and sale of the moveable property of the person liable, at the discretion of the Collector. In all other cases they shall be recoverable by distress and sale of the moveable property of the person liable.

The provisions of sections 113, 114, 115, and 119 of Bengal Act V of 1876 shall apply as far as possible to warrants of distress and sale issued by the Collector under this section, and no tools or implements of trade or agriculture shall be distrained or sold under any such warrant.

23. No proceedings for the recovery of any fees or other sums due under this Act shall be commenced after the expiry of six months from the last day of the year in respect of which they are payable.

24. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition;

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

25. The Court of Wards, and receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade, dealing or industry of which the income is officially in their possession or under their control.

26. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when the Court of Wards, or any receiver or manager appointed by any Court, is charged under this Act, every Court and person so charged may, from time to time, out of the money coming to its or his possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

27. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the district, be exercised and performed by any Assistant or Deputy Collector, or by such other officer as the Lieutenant-Governor of Bengal shall from time to time appoint in this behalf.

28. From the nett amount of all fees and penalties paid or recovered under this Act, after deducting the expense of collection, so much as the Governor-General in Council from time to time directs shall be applied, in such manner as the Governor-General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure

incurred or to be incurred for the relief and prevention of famine in the territories administered by the Lieutenant-Governor of Bengal, or if the Governor-General in Council so directs, in any other part of British India.

The residue (if any) of such nett amount shall be carried to the credit of the local Government of Bengal.

29. Every person shall be legally bound to furnish information to any officer or person exercising any of the powers of a Collector under this Act when required by him to do so.

30. The Lieutenant-Governor of Bengal may from time to time (a) exempt from the operation of this Act any portion of the territories subject to him, or any persons or class of persons in such territories, and may (b) make rules consistent with this Act—

- (1) for defining more precisely the classes of persons liable under this Act;
- (2) for regulating the time and manner of collecting the fees charged under this Act;
- (3) for providing in any case or class of cases for serving notices on persons charged under this Act; and

- (4) generally for the guidance of officers in all matters connected with the enforcement of this Act.

SCHEDULE.

	Rs.
<i>Class I.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	500
<i>Class II.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	200
<i>Class III.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	100
<i>Class IV.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	50
<i>Class V.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	20
<i>Class VI.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	10

STATEMENT OF OBJECTS AND REASONS.

THIS Bill is intended primarily to give effect to recent orders of the Government of India in respect of the license tax on trades, dealings and industries, imposed by Bengal Act I of 1878.

2. It exempts from tax all persons whose annual earnings are below five hundred rupees.

3. It exempts persons who may carry on business in more than one district, or of more than one description, from the necessity of taking out separate licenses in each such district and for each such business. One license to be taken out in the district where the licensee's principal place of business is situate will now suffice, and the fee will be fixed with reference to the licensee's total annual earnings from all his businesses.

4. The period of limitation within which the tax may be recovered by process of law having been found insufficient, it is proposed to extend it.

5. A power of revising the Collector's assessments is specifically given to the Commissioner of the division, as in the Northern India License Act.

6. The alternative procedure provided in sections 27 to 30 of the existing law for assessing and collecting the tax within municipalities and unions, and the special procedure laid down in Part IV for the town of Calcutta, not having worked satisfactorily, it is proposed to repeal those portions of Act I of 1878, and to assess and collect the tax in future by the usual Government agencies. The special schedule for Calcutta need not, under these circumstances, be maintained, and any reference to municipalities in the general schedule becomes unnecessary.

7. Various minor alterations of the law have been suggested by the experience of the last two years and are embodied in the Bill.

8. It is deemed most convenient, under the circumstances, to repeal Bengal Act I of 1878 altogether and to re-enact its provisions in their amended form.

The 21st February 1880.

A. MACKENZIE.

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette

EXTRAORDINARY.

WEDNESDAY, FEBRUARY 25, 1880.

PART IV.

Bill of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 25th February 1880, and was referred to a Select Committee with instructions to report at the next meeting of the Council :—

A Bill to amend the law for licensing Trades, Dealings and Industries.

Preamble. WHEREAS it is expedient to amend the law for licensing trades, dealings and industries within the territories administered by the Lieutenant-Governor of Bengal; It is hereby enacted as follows :—

Short title. 1. This Act may be called "The Bengal License Act, 1880;"

Extent and commencement. It extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal; and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Bengal Act I of 1878. Bengal Act I of 1878 is hereby repealed, but any money due thereunder at the time of the commencement of this Act may be recovered as if this Act had not been passed.

Interpretation clause. 2. In this Act, unless there be something repugnant in the subject or context—

"Collector" means the Chief Officer in charge of the revenue administration of a district ;

and within the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal, such officer as the Lieutenant-Governor of Bengal may from time to time appoint in this behalf ;

For the purposes of this Act the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal shall be deemed to be a district :

"Section." "Section" means a section of this Act.

Saving of Bengal Act IV, 1876. 3. Nothing in this Act shall be deemed to affect the tax on professions, trades and callings imposed for municipal purposes by Bengal Act IV of 1876.

'Trade,' 'dealing,' and 'industry' not to include agriculture, &c. 4. In this Act the words 'trade,' 'dealing' or 'industry' shall not be deemed to include the following, that is to say :—

(a) agriculture ;
(b) the performance by a cultivator or receiver of rent in kind of any process ordinarily employed by a cultivator or receiver of rent in kind to render the produce raised or received by him fit to be taken to market ;

(c) the sale by a cultivator or receiver of rent in kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce.

Annual licenses to be taken out. 5. Every person who, on or after the first day of April 1880, falls under any of the heads of the Schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade, dealing or industry

in any district situate in the territories administered by the Lieutenant-Governor of Bengal, shall take out a license under this Act in such district, and shall pay for the same the annual fee specified in the same Schedule as payable by persons of the class to which he belongs;

Provided that no person whose annual earnings from his trade, dealing or industry carried on within the said territories are less than five hundred rupees shall be required to take out a license under this Act;

Provided further that, if such person carries on such trade or dealing in more than one such district, he shall take out such license in the district in which his principal place of business in the said territories is situate.

When any question arises as to what shall, for the purposes of this Act, be deemed to be the principal place of any business, the Lieutenant-Governor of Bengal, or such authority as the Lieutenant-Governor may from time to time appoint in this behalf, shall decide such question, and his or its decision thereof shall be final.

6. Such license shall be granted by the Collector of such district, and shall be signed by him or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

7. Every such license shall specify—

- (a) the date of the grant thereof;
- (b) the name, father's name, residence, caste, if any, and the trade, dealing or industry of the licensee;
- (c) the fee paid for the license;
- (d) the place or places within the said territories at which the licensee intends to carry on his trade, dealing or industry for the ensuing year;
- (e) the term for which such license shall remain in force;

and shall be received in evidence as *prima facie* proof of all matters contained therein.

8. Every such license shall have effect throughout the said territories, and shall continue in force from the day of the date thereof until the thirty-first day of March next after the day of the granting thereof.

9. Every person to whom any such license has been granted, and who desires to continue to carry on his trade, dealing or industry in the said territories after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to carry on such trade, dealing or industry.

10. As soon as may be after the commencement of this Act, and the first day of January in every subsequent year, the Collector shall prepare a list of the persons in his district to be licensed under this Act. Such list shall state—

- (a) the trade, dealing or industry of each of the persons therein named;
- (b) the class under which he is charged; and
- (c) the fee to be paid for his license.

Such list shall be in such language as the Lieutenant-Governor may direct, but a copy thereof in

the language of the district shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

The Lieutenant-Governor of Bengal shall have power to declare what shall, for the purposes of this Act, be deemed to be the language of the district.

11. The Collector may by a notice in writing require the occupier of any house to forward to him a statement in writing signed by such occupier of the names of all persons residing in such house, and of their respective trades, dealings or industries.

Collector may require list of persons in any house.

12. The Collector shall from time to time determine under which of the classes mentioned in the Schedule hereto annexed every person required to take out a license under this Act shall be charged, and shall prepare or amend the said list accordingly.

Collector to determine class under which licensee is to be charged.

13. A person or firm carrying on several trades, dealings or industries shall be chargeable only under one of the classes in the said Schedule with reference to his or its total annual earnings from all such trades, dealings or industries. In the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

14. The Collector may, subject to such rules as the Lieutenant-Governor of Bengal may lay down, remit the whole or any part of the fee payable under this Act by any person who may carry on his trade, dealing or industry for a portion of the year only.

Power to remit fee.

15. The list, or such part or parts thereof as the Collector thinks fit, shall be published in the principal bazars, and at all police-stations of all towns, and at all sub-divisional offices, police-stations and outposts in the district, and at some conspicuous place in all villages concerned, together with a notification setting forth the Schedule hereto annexed, and directing that if any person falling under any of the classes specified in the said Schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said Schedule as payable by persons of the class to which he belongs, must be made by him within sixty days of the date of the publication of the notification, and within sixty days next after the first day of April of each succeeding year.

Publication of list and notification.

16. Any person mentioned in the list referred to in section ten, and objecting to the class which he is charged, may, within thirty days after its publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether removed from the list.

Petition of objector.

17. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit;

Provided that if in the judgment of the Collector the petitioner is able to show that the fee which has been charged exceeds two per centum upon his annual earnings in his trade, dealing or industry, such excess shall, for the purpose of section 16, be deemed a valid ground of objection, and the Collector shall thereupon order the petitioner's name to be transferred to another class, or to be altogether removed from the list.

18. There shall be no appeal from an order of a Collector under section 17; but where the order is passed by any officer subordinate to a Collector, an appeal shall lie to the Collector, or to some officer specially empowered by the Lieutenant-Governor of Bengal in this behalf, whose decision shall be final. Every petition of appeal under this section shall be accompanied by a copy of the order complained of, and be presented within fifteen days of the date of such order. In computing the said period of fifteen days, the day on which the order complained of was made, and the time requisite for obtaining a copy of the same, shall be deducted.

19. Subject to the control of the Lieutenant-Governor of Bengal, the Commissioner of Revenue of the division, and within the local limits of the ordinary original jurisdiction aforesaid, such officer as the Lieutenant-Governor may from time to time appoint, may in his discretion on the application of any person deeming himself aggrieved by an order passed by the Collector under section 17, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

20. The Collector may, for the purpose of enabling him to determine under which of the said classes the petitioner should be charged, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure;

Provided that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

21. If, after expiry of the period mentioned in the notification published under section 15 for payment of the amount specified therein, any person carries on his trade, dealing or industry without having taken out a license as required by this Act, he shall be liable by order of the Collector to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

22. All sums due under section 21 and all fees payable under this Act, shall, where the amount exceeds fifty rupees, be recoverable either as if they were arrears of land revenue, or by distress and sale of the moveable property of the person liable, at the discretion of the Collector. In all other cases they shall be recoverable by distress and sale of the moveable property of the person liable.

The provisions of sections 113, 114, 115, and 119 of Bengal Act V of 1876 shall apply as far as possible to warrants of distress and sale issued by the Collector under this section, and no tools or implements of trade or agriculture shall be distrained or sold under any such warrant.

23. No proceedings for the recovery of any fees or other sums due under this Act shall be commenced after the expiry of six months from the last day of the year in respect of which they are payable.

24. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition;

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

25. The Court of Wards, and receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade, dealing or industry of which the income is officially in their possession or under their control.

26. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when the Court of Wards, or any receiver or manager appointed by any Court, is charged under this Act, every Court and person so charged may, from time to time, out of the money coming to its or his possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

27. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the district, be exercised and performed by any Assistant or Deputy Collector, or by such other officer as the Lieutenant-Governor of Bengal shall from time to time appoint in this behalf.

28. From the nett amount of all fees and penalties paid or recovered under this Act, after deducting the expense of collection, so much as the Governor-General in Council from time to time directs shall be applied, in such manner as the Governor-General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure

incurred or to be incurred for the relief and prevention of famine in the territories administered by the Lieutenant-Governor of Bengal, or if the Governor-General in Council so directs, in any other part of British India.

The residue (if any) of such nett amount shall be carried to the credit of the local Government of Bengal.

29. Every person shall be legally bound to furnish information to any officer or person exercising any of the powers of a Collector under this Act when required by him to do so.

30. The Lieutenant-Governor of Bengal may from time to time (a) exempt from the operation of this Act any portion of the territories subject to him, or any persons or class of persons in such territories, and may (b) make rules consistent with this Act—

- (1) for defining more precisely the classes of persons liable under this Act;
- (2) for regulating the time and manner of collecting the fees charged under this Act;
- (3) for providing in any case or class of cases for serving notices on persons charged under this Act; and

- (4) generally for the guidance of officers in all matters connected with the enforcement of this Act.

SCHEDULE.

	Rs.
<i>Class I.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	500
<i>Class II.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	200
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<i>Class V.</i> —Every person carrying on any trade, dealing or industry who shall be adjudged by the Collector to be a licensee of this class ...	20
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STATEMENT OF OBJECTS AND REASONS.

THIS Bill is intended primarily to give effect to recent orders of the Government of India in respect of the license tax on trades, dealings and industries, imposed by Bengal Act I of 1878.

2. It exempts from tax all persons whose annual earnings are below five hundred rupees.

3. It exempts persons who may carry on business in more than one district, or of more than one description, from the necessity of taking out separate licenses in each such district and for each such business. One license to be taken out in the district where the licensee's principal place of business is situate will now suffice, and the fee will be fixed with reference to the licensee's total annual earnings from all his businesses.

4. The period of limitation within which the tax may be recovered by process of law having been found insufficient, it is proposed to extend it.

5. A power of revising the Collector's assessments is specifically given to the Commissioner of the division, as in the Northern India License Act.

6. The alternative procedure provided in sections 27 to 30 of the existing law for assessing and collecting the tax within municipalities and unions, and the special procedure laid down in Part IV for the town of Calcutta, not having worked satisfactorily, it is proposed to repeal those portions of Act I of 1878, and to assess and collect the tax in future by the usual Government agencies. The special schedule for Calcutta need not, under these circumstances, be maintained, and any reference to municipalities in the general schedule becomes unnecessary.

7. Various minor alterations of the law have been suggested by the experience of the last two years and are embodied in the Bill.

8. It is deemed most convenient, under the circumstances, to repeal Bengal Act I of 1878 altogether and to re-enact its provisions in their amended form.

The 21st February 1880.

A. MACKENZIE.

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, MARCH 10, 1880.

PART IV.

Bill of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

THE following Report of the Select Committee on the Bill for amending the Calcutta Port Improvement Act, 1870, is, by order of the President, published for general information, together with the Committee's further Report and the Bill as re-amended by them:--

We, the undersigned members of the Council of the Lieutenant-Governor of Bengal to whom the Bill for amending the Calcutta Port Improvement Act, 1870, was referred, have the honor to make the following report:—

In the preamble we have omitted the word "only" in the thirteenth line, and for "accumulated funds amounting to five lakhs of rupees" have substituted "purchased Government securities of the par value of five and a half lakhs of rupees."

We have stated the sum which the Commissioners are authorized to borrow as Rs. 53,40,349-3-0, the correct amount after repayment made on 31st December 1879.

We have altered the title of the Bill to that of "the Calcutta Port Improvement Act Amendment Act."

In section 5, now section 6, we have provided that the Government loan shall be repaid in equal half-yearly instalments within 30 years, empowering the Commissioners, with the sanction of Government, to postpone the period of payment of any instalment and at their discretion to prepay any instalment before its due date.

We have omitted the last sentence of section 8, as the equal half-yearly instalments are not to be affected in amount by any anticipatory repayments.

In section 11 we have provided that the sinking fund shall be accumulated by half-yearly instalments and invested in the names of two trustees in Government securities or debentures of the Commissioners, and in section 10 we have exempted it from liability for the debts of the Commissioners.

Section 12 we have slightly altered so as to make it consistent with section 10.

We have substituted section 18 of Bengal Act IX of 1871 (The Hooghly Bridge Act) for section 14.

Section 17 we have divided into two sections, providing separately the procedure for the recovery of the loan and of the interest.

In section 19, now section 20, we have empowered the Lieutenant-Governor to make bye-laws on the recommendation of the Commissioners, and provided for their publication in the *Calcutta Gazette*.

Among the purposes for which bye-laws may be made we have omitted (*e*), considering it doubtful whether the clause sufficiently empowered the Commissioners to provide and regulate the supply of water to the shipping.

In consequence of the Lieutenant-Governor being empowered to make bye-laws, we have repealed sections 83 and 84 of Bengal Act V of 1870.

We have omitted section 20, as the Commissioners' tramways are not required for passenger traffic at present.

In the schedule we have appended a more accurate form of debenture, and provided in section 16 that the Commissioners and the Lieutenant-Governor may from time to time alter it.

We have made a few verbal alterations, and recommend that the Bill be passed as amended by us.

C. T. BUCKLAND.
G. C. PAUL.
C. D. FIELD.
A. MACKENZIE.
A. B. INGLIS.
PEARY MOHUN MOOKERJEE.

The 11th February 1880.

FURTHER REPORT.

We the Select Committee on the Bill for amending the Calcutta Port Improvement Act, 1870, to whom certain amendments suggested by the Financial Department of the Government of India were referred for consideration, have the honor to report that we have considered the recommendations of the Financial Department, and have the honor to present the Bill as now amended.

We have added a section in order to make clear the Commissioners' powers to work tramways for carrying goods.

C. T. BUCKLAND.
G. C. PAUL.
C. D. FIELD.
A. MACKENZIE.
A. B. INGLIS.
PEARY MOHUN MOOKERJEE.

The 6th March 1880.

RE-AMENDED BILL.

A Bill to amending the Calcutta Port Improvement Act, 1870.

WHEREAS upon the appointment of the Commissioners for making Improvements in the Port of Calcutta to be Conservators of the said Port under the provisions of section 95 of Bengal Act V of 1870, the sum of Rs. 17,65,000 was amongst others due from the said Commissioners to the Secretary of State for India in Council, and it was subsequently agreed between the said Commissioners and the said Secretary of State that the former should be held liable for interest on the said Rs. 17,65,000, and should not be called upon to repay the principal, and it is expedient to provide for payment of interest on the said sum; and whereas the said Commissioners have purchased Government securities of the par value of 5½ lakhs of rupees, hereinafter called the reserve fund, to meet sudden and urgent disbursements connected with the said Port, and it is expedient to exempt the same from liability for certain debts of the said Commissioners; and whereas it is expedient to empower the said Commissioners to borrow money for the estimated costs of any works hereafter to be undertaken by them, and to borrow from the said Secretary of State the sum of Rs. 53,40,349-3 in respect of works hitherto undertaken by them, and to provide for the repayment of the same, and to further amend Bengal Act V of 1870: It is hereby enacted as follows:—

1. This Act may be called "The Calcutta Port Improvement Act Amendment Act;"

Short title.

It shall be read with, and taken as part of, Bengal Act V of 1870, as amended by Bengal Act VII of 1871 and Bengal Act III of 1872, and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. Sections 6, 7, 8, 9, 10, 41, 42, 43, 44, 45, Repeal of sections of 46, 47, 82, 83, 84 and 90 Bengal Act V of 1870. of Bengal Act V of 1870, and Schedules A, B and C annexed thereto, are hereby repealed.

This repeal shall not affect the validity of anything done or suffered, or any right, title, obligation or liability accrued before the commencement of this Act.

3. All property vested in, or acquired or held by, and all moneys paid or payable to, the Commissioners shall be held upon trust for the purposes of this Act and not otherwise.

4. It shall be lawful for the Commissioners to borrow from the Secretary of State for India in Council the sum of Rs. 53,40,349-3 upon the terms hereinafter mentioned.

5. Interest at the rate of 4½ per cent. per annum upon the said sum of Rs. 53,40,349-3 and upon the said sum of Rs. 17,65,000 shall be paid by the Commissioners to the said Secretary of State half-yearly; the first of such payments to be made on the 30th day of June 1880.

6. The said sum of Rs. 53,40,349-3, together with the interest thereon, shall be repaid by the Commissioners to the said Secretary of State by equal half-yearly instalments of such amount that the whole shall be repaid within thirty years from the commencement of this Act: provided that the Lieutenant-Governor of Bengal may, upon the representation of the Commissioners, and with the sanction of the Governor-General in Council, postpone the period of re-payment.

7. In case of default of payment of any such instalment or interest, the Lieutenant-Governor of Bengal may proceed to realize the same on behalf of the said Secretary of State in the manner prescribed by sections 17 and 18 of this Act; but nothing in this Act shall be deemed to confer upon the said Secretary of State any greater or prior right in respect of realization than that conferred upon other creditors of the Commissioners under this Act.

8. It shall be lawful for the Commissioners, if they think fit, out of any moneys which may come into their hands under the provisions of this Act, to repay to the said Secretary of State any sum which for the time being may remain due to him under the provisions of this Act for principal, although the time fixed for the repayment of the same shall not have arrived: provided that no such repayment shall be made of any sum less than ten thousand rupees; and that if any such re-payment is made, the amount of interest in each succeeding half-yearly instalment shall be adjusted so as to represent exactly the interest due on the outstanding principal.

9. If the Lieutenant-Governor of Bengal shall by an order published in the *Calcutta Gazette* so direct, it shall be lawful for the Commissioners from time to time to raise money for the estimated cost of any works or arrangements sanctioned by him to such extent as he may from time to time direct.

10. In such case it shall be lawful for the Commissioners to raise a loan or loans on the security of all, or, with the sanction of the Lieutenant-Governor of Bengal, of any portion of the property, vested in or acquired by them under this Act, other than the said reserve fund, or the sinking fund provided for by section 11 of this Act, or on the security of the total aggregate amount of the proceeds of all or any of the tolls, duties, rates and charges leviable under this Act.

11. Unless the Lieutenant-Governor of Bengal with the previous sanction of the Governor-General in Council shall by an order published in the *Calcutta Gazette* otherwise direct, such loans shall be contracted in India and in the Indian currency, and the Commissioners shall accumulate by half-yearly instalments in the case of each of such loans a sinking fund of such an amount as will suffice to liquidate such loan within a period not exceeding thirty years from the date of the contracting of the same.

Such sinking fund shall be invested in the names of two trustees, one to be appointed by

the Lieutenant-Governor of Bengal, and one by the Commissioners, in the promissory notes, debentures, stock and other securities of the Government of India, or in the debentures issued by the Commissioners under this Act.

12. Such loans and the interest thereon shall be a first charge on the property or on the tolls, duties, rates, and charges on the security of which such loans shall have been raised as provided by section 10 of this Act.

13. All the moneys so to be raised shall be applied by the Commissioners to the following purposes:—

(a) the construction and repair of works and erections necessary or expedient for the carrying out of the purposes of this Act;

(b) the acquisition of immovable and movable property requisite for such construction or repair as aforesaid;

(c) the payment of such salaries, fees and expenses, and such principal and interest as may be due by the Commissioners.

14. Whenever the half-yearly accounts to be laid before the Lieutenant-Governor of Bengal under the provisions of this

Act show a surplus for the half-year of receipts over expenditure, such surplus, or so much thereof as the Commissioners shall think fit, may be invested by the Commissioners in the purchase in their corporate name of promissory notes, debentures, stock, and other securities of the Government of India, and the interest thereof may be accumulated and invested in like manner, with power to the Commissioners at any time to dispose of any such securities, and to apply the proceeds and interest thereof, with the sanction of the Lieutenant-Governor of Bengal, in or towards any of the purposes of this Act.

15. The Commissioners may at any time according to the provisions aforesaid, and with the approval of the Lieutenant-Governor of Bengal, raise in any of the ways aforesaid any money that may be required to pay any amount for the time being due from the Commissioners under this Act.

16. All debentures which may be issued under the authority of this Act shall be in the form contained in the schedule hereto annexed, or in such form as may from time to time be approved by the Commissioners and the Lieutenant-Governor of Bengal, and shall be transferable by endorsement; and the right to sue in respect of the moneys secured by any of such debentures shall be vested in the holders thereof for the time being without any preference by reason of some of such debentures being prior in date to others.

17. If the interest on any loan under this Act is not paid according to the conditions of the loan, the Lieutenant-Governor of Bengal may of his own motion, and shall upon the application of lenders holding not less than one-third in value of the total of the loan in respect of the payment of the interest on which default has been committed, attach the tolls, duties, rates, fund or property on the security of which the loan was made. After

such attachment, no person except an officer appointed by the Lieutenant-Governor of Bengal shall in any way deal with the attached tolls, duties, rates, fund or property; but such officer may do all acts in respect thereof which the borrower might have done if such attachment had not taken place, and shall apply the proceeds in satisfaction of the interest on the loan and charges due in respect thereof and of all expenses involved by the attachment and subsequent proceedings; and on satisfaction of such interest, charges and expenses, the property so attached shall be at once released. No default in payment of interest shall render the loan repayable.

18. If any loan made under this Act is not repaid according to the conditions of this loan, the Lieutenant-Governor of Bengal may of his own motion, and shall upon the application of lenders holding not less than one-third in value of the total of the loan on which default has been committed, attach the tolls, duties, rates, fund or property on the security of which the loan was made. After such attachment, no person except an officer appointed by the Lieutenant-Governor of Bengal shall in any way deal with the attached toll, duty, rate, fund or property; but such officer may do all acts in respect thereof which the borrower might have done if such attachment had not taken place, and shall apply the proceeds in satisfaction of the loan, and of all charges due in respect thereof, and of all expenses involved by the attachment and subsequent proceedings.

19. The attachment of any toll, duty, rate, fund or any property held as security for any loan under this Act shall be made by a notice addressed to the Commissioners prohibiting the collection of the proceeds of such toll, duty, rate, or fund, or suspending the management of such property by the Commissioners, and vesting the administration thereof in such officer as the Lieutenant-Governor of Bengal may appoint. This notice shall be published in the *Calcutta Gazette*, and otherwise as may be directed by the Lieutenant-Governor of Bengal within the local limits of the Commissioners. The moneys collected or received under such attachment shall be paid into the Government treasury, and the accounts of such moneys shall be prepared in such form as the Lieutenant-Governor of Bengal may, on the report of the Accountant-General, from time to time direct. A copy of such accounts shall be published in the *Calcutta Gazette*, and shall, if the Governor-General in Council so direct, be submitted to him.

20. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners, from time to time make such bye-laws consistent with this Act and with the Indian Ports Act, 1875, as he may think necessary for any of the following purposes (that is to say):—

(a) for regulating, declaring and defining the wharves, quays, stages, jetties and piers on and from which goods shall be landed from, and shipped in, vessels within the port;

(b) for the safe and convenient use of such wharves, quays, stages, jetties and piers, and of landing-places, tramways, warehouses, sheds and other works in and adjoining the same;

(c) for regulating the reception and removal of goods within and from the premises of the Commissioners, and for declaring the procedure to be followed for taking charge of goods which may have been damaged before landing, or may be alleged to be so damaged;

(d) for the mode of payment of tolls, charges, dues, and rates levied under this Act;

(e) for the removal of wrecks from the port or the river, and keeping clean the port, the river, the bank of the river, and the works of the Commissioners, and for preventing filth and rubbish being thrown therein or thereon;

(f) for otherwise carrying out the purposes of this Act;

and may from time to time, on the recommendation aforesaid, vary, alter or revoke any such bye-law so made by him.

Previous to the making, alteration or revocation of any such bye-law the recommendation of the Commissioners in respect thereof shall be published for three weeks successively in the *Calcutta Gazette*.

21. To section 39 (2) of Bengal Act V of 1870 the following words shall be added, that is to say:

“or carried; such tramways with the previous sanction of the Governor-General in Council, to be worked by locomotive engines or other motive power drawing or propelling carriages and wagons for the conveyance of goods therein;”

and the said section shall be read and construed as if the said words had been originally therein inserted.

(SCHEDULE referred to in section 16).

FORM OF DEBENTURE.

The Commissioners for making Improvements in the Port of Calcutta.

The 18

No.

By virtue of the Act No. of 1880 of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, entitled “the Calcutta Port Improvement Act Amendment Act,” we, the Commissioners for making Improvements in the port of Calcutta, in consideration of the sum of rupees

paid to us by A B of do hereby charge all the property vested in or acquired by us under the said Act (except as provided by section 10 of the same), and the tolls, duties, and rates leviable under the said Act, (or if any portion of the property is to be charged state the portion charged) with the payment to the said A B, his executors, administrators, and assigns of the sum of , and interest thereon at the rate of per cent. per annum, which sum of is to be paid and payable to the said A B, his executors administrators, and assigns at the on the day of , with interest on the same at the rate of per cent. per annum, payable half-yearly at said place on every day of ; and we hereby undertake to pay the said sum of and interest aforesaid as above-mentioned.

(Signatures of the Chairman or Vice-Chairman and two Commissioners.)

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal,
Legislative Department.

A Bill to amend and consolidate the Law relating to rating for the construction, charges and maintenance of district communications and other works of public utility, and of provincial public works.

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SCHEDULES.

THE following Bill is published by order of the President :—

A Bill to amend and consolidate the law relating to rating for the construction, charges and maintenance of district communications and other works of public utility, and of provincial public works.

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess : It is hereby enacted as follows :—

PRELIMINARY.

1. This Act may be called "The Cess Act, 1880;" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (*an Act to provide for local rating for the construction and maintenance of roads and other means of communication*) and Bengal Act II of 1877 (*an Act to provide for the levy of a cess for the construction charges and maintenance of provincial public works*) may be in force on the date of the commencement of this Act :

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification : provided that nothing herein contained shall be deemed to affect any lands within the limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class Municipality under the Bengal Municipal Act, 1876.

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, exempt any district or part of a district, or any estate or tenure, from the operation of this Act, or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess, and may at any time, by a similar notification, revoke such exemption.

3. The said Bengal Act X of 1871 and the said Bengal Act II of 1877 are hereby repealed; but this repeal shall not affect the past operation of such Acts, or anything duly done, or suffered or any right, privilege, obligation, or liability acquired, accrued, or incurred thereunder;

And all rules, orders, appointments, and valuations in force at the commencement of this Act, which were made under the said Acts, shall, so

far as they are consistent with this Act, be deemed to have been made under this Act ;

And all cesses which were imposed under the said Acts shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act ;

And all cesses so imposed and every sum so due may be levied as herein provided.

4. In this Act, unless there be something repugnant in the subject or context—

Interpretation clause. "Annual value of any land, estate, or tenure"

"Annual value of land, &c" means the total revenue or rent which is payable, or if no revenue or rent is actually payable, would on a reasonable assessment be payable during the year by all the cultivating ryots of such land, estate or tenure, or by other persons in the actual use and occupation thereof :

"Collector" means the officer in charge of the revenue administration of a district, and includes any person specially invested with the powers of a Collector for the purposes of this Act :

"Commissioner." "Commissioner" means the Commissioner of the

Division :

"Cultivating ryot" means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum :

When rent is payable in kind the money value thereof shall for the purposes of this Act be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next preceding any valuation or revaluation under this Act :

"District" means the local area to which a Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof :

"Estate" means—(1) land included under one entry in the general registers of revenue-paying lands and of revenue-free lands prepared and maintained under the law for the time being in force by the Collector of a district ;

(2) any share or interest in such land ;

(3) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same ;

(4) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease, or clearance of waste lands :

"Holder of an estate or tenure." "Holder of an estate or tenure" means all or any of the holders thereof ; and where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act :

"Holding." "Holding" means the land held by a cultivating ryot :

"Immovable property" includes lands and all benefits to arise out of

"Immovable property." land and things attached to

the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops, or other buildings :

"Land" means land which is cultivated, uncultivated, or covered with water, and does not include

houses or buildings :

"Part," "Chapter," and "Section" mean

"Part," "Chapter" and "Section," respectively a part, chapter, and section of this Act :

"Schedule" means a schedule to this Act annexed,

and every such schedule shall be read as part of this Act :

"Tenure" includes every interest in land, whether rent-paying or not, save and except an estate as

above defined, and save and except the interest of a cultivating ryot :

"The Committee" means the District Road Committee of any district.

PART I.

IMPOSITION AND APPLICATION OF THE CESSES.

5. From and after the commencement of this

Act in any district, or part of a district, all immovable property situate therein, except as otherwise in section 2 provided, shall be liable to the payment of a road cess and a public works cess.

6. The road cess and the public works cess respectively shall be assessed on the annual value of lands, and on the annual net profits from mines, quarries, tramways, railways, and other immovable property, ascertained respectively as in this Act prescribed ;

and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed ;

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

7. Nothing in this Act contained shall be

deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenues, of any sum as road cess in excess of such sums as may have been paid as such cess to the Collector of each district by persons liable to pay the same.

8. No railway or tramway, the property of

the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's

Secretary of State for India in Council, or by the Governor-General of India in Council, shall be liable to road cess or public work cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

9. The proceeds of the road cess in each

district shall be paid into the district road fund of such district, and, together with other assets of such fund, shall be applied to the purposes mentioned in section 81.

10. The proceeds of the public works cess shall

be paid into the public treasury, and shall be applied—

(1) to the payment of such contributions to the district road fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected, and of its assessment and collection being controlled, supervised, and audited jointly with the road cess by establishments paid from the district road fund ; and (2) to the construction charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended or which may hereafter be expended on such works in such manner as the Lieutenant-Governor may direct.

11. The Lieutenant-Governor shall, by an

order published in the *Calcutta Gazette*, fix the

date from which the cesses leviable under this Act in any district, or part of a district, shall take effect therein, and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

PART II.

MODE OF ASSESSMENT.

CHAPTER I.—Valuation of Lands.

12. Upon the commencement of this Act in

any district, or part of a district, the Lieutenant-Governor may order that a valuation shall be made of such district, or part of a district.

13. From time to time, after the expiration

of the term of five years from the beginning of the cess year in which the levy of the cesses took effect in accordance with any such valuation, or with any re-valuation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a re-valuation shall be made of any such district, or part of a district, and such re-valuation shall take effect from the beginning of such cess year as the Lieutenant-Governor may direct.

13A. Whenever the term of five years shall

have expired from the beginning of the cess year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation under this Act, or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to re-value his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained ; and thereupon the Collector shall proceed to re-value such estate or tenure, and if he make any alteration in the valuation of any tenure shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate accordingly ;

Provided that no re-valuation or reduction of the amount of cesses previously payable by any estate or tenure, in consequence of a re-valuation under this section, shall take effect until the beginning of the cess year commencing next

after such re-valuation unless the application for re-valuation shall have been made, and the returns necessary lodged in the Collector's office within three months of the beginning of a cess year, in which case such re-valuation and reduction, if any, shall take effect from the commencement of such year.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a re-valuation of any district or part of a district shall be made for the purposes of this Act, the Collector shall cause a proclamation to be issued requiring every holder of any estate or tenure which is liable to pay an annual amount of Government revenue or an annual amount of rent exceeding one hundred rupees, and every holder of any revenue-free estate or rent-free tenure the gross rental of which exceeds one hundred rupees, severally to lodge at the Collector's office within one month a return of all lands comprised in his estate or tenure in the form in the said Schedule (A) contained giving the particulars in such form set forth.

The Collector shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police station, and in the office of every subdivisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

15. At any time at which the Lieutenant-Governor might order a re-valuation of a district, or part of a district, to be made as provided by section 13, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be re-valued.

16. After the publication of any proclamation as mentioned in section 14 and whenever the Lieutenant-Governor has made an order, under the last preceding section, that a re-valuation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or re-valued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the Collector's office the return mentioned in section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or re-valuation then contemplated, or for the purposes of any previous valuation or re-valuation, or of which the existence may in any other way have come to his knowledge.

17. The notice mentioned in the section last preceding shall be in the form contained in Schedule BI or in Schedule BII as the

case may be, and shall require every holder respectively to lodge the return within the time specified below, viz.—

In the case of revenue-paying estates and rent-paying tenures.

If the return relates to the whole of an estate or tenure which is liable to the payment of annual revenue, or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure; Within six weeks of the service of the notice.

If the return relates to any other estate or tenure, or to any share or interest therein; Within three months of the service of the notice.

In the case of revenue-free estates and rent-free tenures.

If the return relates to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure; Within six weeks of the service of the notice.

If the return relates to any other estate or tenure, or to any share or interest therein; Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

18. All holders of such estates or tenures who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge such return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return shall be furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided.

The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 74, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine shall have exceeded five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17,

every holder of an estate or tenure in respect of which such notice shall have been served

shall be precluded from suing for or recovering rent (a) for any land or tenure which shall be proved not to have been included in the return lodged by him, and (b) for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid;

shall be precluded from suing for or recovering rent for any tenure or holding created subsequent to the lodging of any such return without proof of the creation of such tenure or holding;

and in respect of any land or tenure included in any such return shall be precluded from suing for or recovering rent at any higher rate than is mentioned in such return, without proof that such rent has been lawfully enhanced since such return was lodged.

The Collector may send a list to the Civil Court of all such holders so making default in lodging returns as aforesaid, and such Court shall take judicial notice of the same;

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this part, receive a petition correcting any such return;

and on the acceptance of such petition, and on payment of the amount of cess due from the date when the corrected valuation came into force, rent at the rate shown in the corrected return may be recovered. Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the Civil Court of the cessation of such disability.

20. If no such return shall have been lodged in respect of any lands for which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice or of such extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient the annual value of any estate, tenure, or lands mentioned in such notice, and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 71 and 72.

20A. Whenever the maker of any return under this Act shall have been convicted under section 66 of making a false return relating to any lands, the Collector may by such ways and means as to him shall seem expedient ascertain and fix the annual value of such lands; and the expense of such valuation may be recovered from the maker of such return as provided in sections 71 and 72.

21. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 66 shall have been instituted or not, by such ways and means as to him shall seem expedient ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such

return, the expense of such valuation may be recovered from the person by whom such return was lodged, as is provided in sections 71 and 72, and in all other cases the said expense shall be borne by the district road fund established under this Act as hereinafter provided.

22. The Collector may, whenever he may think fit, cause a notice in the form in the said Schedule (BI) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return within one month from the service of such notice in the form in the said Schedule (A) contained, and the provisions in sections 17 and 18 regarding extension of time for lodging a return and regarding fines shall be applicable to such person; any holder of land on whom such notice may have been served in respect of any lands shall, if the Collector so order, be deemed to be a tenureholder, for the purposes of assessment and levy of the cesses in respect to such lands.

23. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the total rent paid to such person on account of the lands held by him, and the total rent so ascertained shall be deemed to be the annual value on which such person is required to pay the road cess and the public works cess; and in case it appears that such total rent is greater than the rent paid by such person, the expense of such valuation shall be borne by such person, and may be recovered with all costs of recovery thereof as provided in sections 71 and 72, but in all other cases shall be defrayed from the said district road fund.

24. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure—

(a) in any case, determine the annual value of the land comprised therein to be, in a permanently-settled estate or tenure, a sum not exceeding three times, and in a temporarily-settled estate or tenure, a sum not exceeding twice, the amount of the annual revenue or rent payable therefor;

or (b) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

25. When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

26. When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (a) of section 24, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:—

Rule I.—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Rule II.—When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(a) First, ascertain the difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure;

(b) Next, ascertain the ratio which such difference bears to such revenue or rent;

(c) Then ascertain the amount which bears the same ratio to the rent payable in respect of the subordinate tenure;

(d) Add half of the amount so ascertained to the rent payable in respect of the subordinate tenure;

the result shall be taken to be the annual value of the subordinate tenure.

Examples—

A.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector, under clause (a) of section 24, at Rs. 200. The whole estate is let in patni for a rent of Rs. 120. The annual value of the patni tenure will be Rs. 200.

B.—An estate paying a revenue of Rs. 120 is summarily valued by the Collector, under clause (a), section 24, at Rs. 200. A part only of the estate is let in patni for a rent of Rs. 75.

The difference between the annual value of the estate (Rs. 200) and the revenue paid in respect of it (Rs. 120) is Rs. 80. This difference bears a ratio of two-thirds to the revenue (Rs. 120).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 75) is Rs. 50;

add half of Rs. 50* to the rent payable in respect of the patni tenure, and the result (Rs. 75 + 25 =) Rs. 100 will be the annual value of the patni tenure.

C.—Within the patni tenure paying a rent of Rs. 75, as in example B, is a darpatni tenure paying a rent of Rs. 54.

The difference between the annual value of the patni ascertained as above (Rs. 100) and the rent payable in respect of the patni (Rs. 75) is Rs. 25, which bears a ratio of one-third to the said rent.

The amount which bears the same ratio (one-third) to the rent payable in respect of the darpatni (Rs. 54) is Rs. 18;

add half of Rs. 18 to the rent payable in respect of the darpatni, and the result (Rs. 54 + 9 =) Rs. 63 will be the annual value of the darpatni tenure.

27. When the land contained in any estate or tenure has been summarily valued according to a rate per acre, under clause (b) of

section 24, or under section 25, the annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

28. The holder of any estate, tenure, or subordinate tenure which has been summarily valued under sections 24 or 25 may within one month from the posting of the valuation roll in respect thereof under section 32, lodge a return in the form in the said Schedule (A) contained in regard to such estate, tenure, or subordinate tenure, and thereupon such return shall be deemed to be a return made as required by section 16 and shall be dealt with accordingly.

29. Instead of proceeding to value any estate or tenure summarily under the provisions of sections 24 or 25, the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form contained in the said Schedule BI or Schedule BII, as the case may be, and thereupon all the provisions of this part shall apply in the same way as they would have applied if the annual Government revenue or rent payable in respect of such estate or tenure had exceeded one hundred rupees.

Lands used for Tea, Coffee, or Cinchona.

30. In the case of lands acquired under any rules issued by, or under the authority of, the Government for the sale, lease grant, or clearance of waste lands, or held directly from Government, and used for the cultivation of tea, coffee, or cinchona, the Collector shall, in lieu of the notice prescribed by section 16, cause a notice to be served calling on the holder of such lands to lodge within two months of the service of such notice, a return in the form in Schedule (C) contained giving the particulars in such form set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of sections 18 and 20 shall apply to all lands in respect of which a notice has been issued under this section.

Publication of Valuation Rolls and Duration of Valuations.

31. Whenever any valuation or re-valuation is made under this part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation roll of each estate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in section 38 is to be calculated.

On the application of any holder of an estate or tenure or holding within his district, and on payment of such fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy

or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate, tenure, or holding.

32. On the completion of every roll prescribed under this Part the Collector shall cause a copy thereof to be posted up at the māl cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the māl cutcherry of such tenure; provided that, if no such māl cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector.

33. Except as otherwise in this Part expressly provided, every valuation and every re-valuation made under this chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 11 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another re-valuation and assessment in substitution therefor shall have been ordered and completed.

34. Nothing in section 33 contained shall be held to debar the Collector, with the sanction of the Board of Revenue, from making at any time any reduction which he may think fit in the amount of cess for which any estate or tenure may be liable;

or from making a valuation of and assessing and levying cess upon any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

CHAPTER II.—Rating and Levy of the Cesses.

35. The road cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the committee of such district with the approval of the Commissioner under sections 118 or 119, or with the approval of the Lieutenant-Governor under section 120: as the case may be, or at such rate as the Lieutenant-Governor may order under section 121.

36. The public works cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

37. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year and

published in the *Calcutta Gazette* as provided in section 123, the Collector

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police station, and in the office of every sub-divisional officer within the district;

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate and of every tenure within the district paying rent directly to the Collector a notice showing the amount of road cess and public works cess payable in respect of his estate or tenure, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or tenure or in the rate of road cess or public works cess since the issue of the last notice under this section.

38. (1)—Except as otherwise in section 46 provided in respect of lands held free of rent, every holder of an estate shall yearly pay to the Collector of

the district the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rate or rates for every rupee of the rent paid by him for such tenure.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of sections 22 or 23 of the land held by him.

39. (1)—Every holder of an estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed for the payment of the instalments of the Government revenue due in respect of his estate if revenue be payable thereon;

and if no revenue be payable thereon, then in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

(2)—Every holder of a rent-paying tenure and every cultivating ryot shall pay the amount of road cess and public works cess due by him in

instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot.

40. In case of partition of an estate being effected under Regulation XIX of 1814, or Bengal Act VIII of 1876, or any similar

Distribution of valuation in case of partition.

Act after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land revenue.

The procedure prescribed by sections 31 and 32 shall be followed whenever a re-distribution of the valuation is made in consequence of a partition as mentioned in the last preceding section.

41. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859, or under section 70 of Bengal Act VII of 1876, or any similar Act for the time being in force for the payment of revenue, he shall be entitled, in regard to the payment and realization of road cess and public works cess under this Act, to all the advantages of separate liability enjoyed by him under the said Act XI of 1859, and Bengal Act VII of 1876 in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

Effect of opening separate account under Act XI of 1859, or Act VII of 1876.

42. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment may be recovered with interest at the rate of twelve per cent. per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

Penalty for default of payment of instalments.

42A. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules and subject to such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any

separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

(3)—As long as any separate account shall remain open as provided in the preceding section, and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess due in respect of each share or interest for which an account has been so separately kept, from the holder of such share or interest only; and, if the Collector shall think fit to proceed under section 72 he shall take action under that section against such share or interest only, and the rents thereof.

43. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve per cent. per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

And any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate or tenure, or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

44. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or any shareholder of a tenure, the extent of whose share or interest in the tenure is recorded in any register of tenures paying revenue or rent to the Collector direct, which may be kept up by the Collector, shall have paid the road cess or public works cess payable in respect of such estate or tenure, or any part thereof, in excess of the amount proportionate to his own interest in such estate or tenure, he may, immediately on such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of public demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate or tenure;

and thereupon such Collector shall make such certificate, and such certificate shall have such and the same effect as a certificate made for the recovery of public demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided, however, that the person in whose favor the certificate has been made shall be deemed to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made, and at his cost and on his responsibility, and not otherwise.

CHAPTER III.—*Valuation and assessment of lands held rent-free and payment and recovery of Cess in respect thereof.*

45. All lands held without payment of rent other than lands mentioned in section 30, and other than estates entered on the general register of revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of the tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to be a part of the estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to be a part of the estate in which they were included at the original settlement of the estate; and if there be any doubt on that point, then to be a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

46. Every holder of an estate or tenure who is required by this Act to submit a return in the form in the said Schedule (A) contained shall be bound to enter in such return all lands held without payment of rent which are deemed to form part of his estate or tenure as provided by the last preceding section; and shall be bound to pay to the Collector the road cess and public works cess on the annual value of such lands, but at no higher rates than one-half of the rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

46A. Whenever any land held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation-roll of such estate or tenure as provided in section 32, cause to be published a notice in the form in Schedule (D) contained, to which shall be annexed such extracts from the valuation-roll of such estate or tenure as relate to such land.

Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in the village within which such land is situated,

by depositing another copy of the same at any police-station, registration office, or other Government office in the neighbourhood for the inspection of all concerned, and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owner or holder of such land is required to inform himself, by inspection of such extracts, of the valuation put upon his land, and to pay yearly to the holder of the estate or tenure within which such land is included, the cesses which may become due on such valuation as provided in section 46D, unless such valuation shall have been reduced by the Collector on objection preferred as in section 46B provided.

46B. Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation-roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land so entered on the return, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates:

Provided that nothing in this section shall be taken to authorise the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

46C. Whenever a new valuation or re-valuation shall take effect in any district or part of a district; whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year;

and whenever the dates fixed by the Lieutenant-Governor under section 46E for payment of instalments of the cesses by holders of rent-free land shall be changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every holder and owner of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each holding of rent-free land which is entered separately in the Collector's valuation-roll:—

- (1) a specification of the land in respect of which the cesses are payable;
- (2) the name of the owner, holder, or occupier of such lands, if known;
- (3) the annual value of such land as entered in the Collector's valuation-roll;
- (4) the rate on each rupee of the value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;
- (5) the amount of the cesses payable in respect of each holding, calculated at such rates;
- (6) the dates fixed by the Lieutenant-Governor under section 46E for the payment of each instalment and the amount of each instalment.

Publication of the notice abovementioned may be lawfully made by affixing one copy of the same at some conspicuous place in the village in which such land is situate;

by depositing another copy thereof to be available for general inspection at any māl cutcherry

of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the māl cutcherry or other convenient place as above mentioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly.

46D. After publication of the extracts from the roll as provided in section 46A, and in cases in which publication of the notice mentioned in section 46C is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extract shall be bound to pay year by year to the holder of the estate or tenure in which the land held by him is included, the amount of the road cess and public works cess calculated on the annual value of such land as entered in such extracts, or on any lower annual value which may have been determined by the Collector under section 46B, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively, in the district generally for the year.

46E. The payment of the cesses for each year by the holder of any land which is held rent-free shall be made by two equal instalments upon such days as shall be for that purpose appointed by the Lieutenant-Governor.

47. Whenever any instalment of the cesses due on any land held rent-free is not paid to the holder of the estate or tenure of which such land is deemed to form a part under section 45 within one month of the date on which such instalment is payable, the holder of such estate or tenure shall be entitled to recover in respect of such land, in addition to the amount due to him under section 46D, a sum equal to double such amount, with all costs of suit.

48. If the holder of any estate or tenure shall have omitted to enter in his return any land held free, which under section 46 he was bound to enter in such return, such holder may at any time give in to the Collector a supplementary return showing the necessary particulars in respect of the land so omitted; and may pay to the Collector the amount of the cesses which would have been payable by him in respect of such land for each year since the estate or tenure was last valued.

48A. Sections 46, 46A, 46B, 46C shall be applicable to the case of any rent-free land being included in a supplementary return as provided in the last preceding section.

48B. As soon as the requirements of the sections mentioned in the last preceding section shall have been fulfilled, the holder of the estate or

tenure, in the supplementary return of which any rent-free land has been included, may recover from the owner, holder or occupier of such rent-free land any amount of cess which he may have paid to the Collector under section 48 in respect of such land, together with an additional sum equal to five times such amount, with all costs of suit.

48C. As soon as the said requirements shall have been fulfilled, the owner, or person in receipt of the rents and profits, or in possession and enjoyment of such rent-free land, shall be liable to pay the cesses in future falling due on such land to the holder of the estate or tenure, as provided in sections 46D and 46E, and subject to the penalty for default mentioned in section 47.

49. All sums due to the holder of any estate or tenure under the provisions of this Chapter in respect of any land held rent-free may be recovered by such holder from any owner or holder of such rent-free land, or from any occupier of the same by any means and any process by which the amount might be recovered if it were due on account of rent of a tenure or holding.

50. In every suit for the recovery of any such sum the person to whom the sum is due may proceed at his option either against the owner or holder of the rent-free land in respect of which such amount is due, or against the occupier thereof; and any decree obtained in such suit against any occupier of such land shall have the same effect and be followed by the same consequences in respect of the execution of such decree against the owner or holder of such land, and in respect of the sale of such land in such execution as if the suit had been brought and the decree given against such owner or holder of such land, but shall have effect against such occupier personally so long only as he remains in occupation of such land, and no longer.

50A. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier may recover the sum so paid by him by deductions from any instalment of rent which next becomes payable by him to the owner of such land, and from as many subsequent instalments as may be necessary.

51. Every owner and holder of rent-free land may, and is hereby required to, inform himself by inspection of the returns made by the holder of the estate or tenure of which his lands are deemed to form a part, as provided in section 45, that such holder has entered such lands in his return in the form in the said Schedule A contained;

and in every case in which such holder may have omitted to enter the value of such lands in any return or supplementary return, the owner or holder of such rent-free land may himself make a return of his land in the said form, and may pay to the Collector the full amount of road cess and public works cess due from him in respect of such land from the year in which the

valuation took effect, according to the return of the estate or tenure in which his land ought to have been included;

and in such case shall in future pay the road cess and public works cess due by him in respect of such lands as provided in sections 46D and 46E to the Collector direct.

51A. No owner or holder of rent-free land who has given a return of such land under the section last preceding shall be liable to have the land so held by him included in a supplementary return of an estate or tenure; or to pay any amount as road cess or public works cess to the holder of any estate or tenure.

CHAPTER IV.—Valuation, assessment, and levy of cesses on mines, railways, and other immovable property.

52. On the commencement of this Act in any district, and thereafter before the close of each cess year, the Collector shall cause a notice to be served upon the owner, chief agent, manager, or occupier of every mine, quarry, tramway, railway, and other immovable property not included within the provisions of Chapter I of this Part; such notice shall be in the form in Schedule (E) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of the Collector within two months a return of the annual net profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

The Collector may in his discretion extend the time allowed for lodging such return.

53. Whenever any property assessable under this Chapter lies in two or more districts under the Lieutenant-Governor of Bengal, the notice to furnish a return under section 52 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

54. Whenever any property assessable under this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 52 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

55. If such return be not furnished within the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector, or if the Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, the Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the

annual net profits of such property calculated as aforesaid.

56. If the Collector be unable to ascertain the Valuation on value of annual net profits as aforesaid of any property assessable under this chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

56A. The expenses incurred in making any valuation under section 55 or section 56 may be recovered with all costs of the recovery thereof as provided in section 72 from the person who was bound to make such return, or who made the incorrect return.

57. So soon as the Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

58. New valuations under this Chapter shall be made by the Collector every year, and the Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred:

Provided that whenever any return made under section 52 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act, be deemed to be the annual net profits for each of the five years then next ensuing;

And if the Collector shall agree to accept such declaration, no new valuation shall be made for such property until the said five years shall have expired, or until a general re-valuation of the district or part of a district be made under section 13, or until the revaluation of such property be specially ordered under section 15.

59. When the rate of road cess and public works cess to be levied in the district upon property assessable under this chapter shall have been determined for any year as in this Act provided, the Collector shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to the Collector in two equal instalments—the first on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinbefore provided for the commencement of the cess year.

60. In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier thereof: provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

61. The total of the cesses payable in respect of property assessable under this chapter, owned or occupied by the same person in two or more districts, shall be payable to the Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of the districts in respect of which such cesses shall be payable in the proportion in which the Committees of each district shall be severally entitled thereto, as provided in section 62.

62. Whenever any property assessable under this Chapter lies in two or more districts subject to the Lieutenant-Governor of Bengal, the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the Committee of each district concerned.

62A. Every notice under this Chapter may be served—
Service of notices under this Chapter.
 (a) by leaving it at the registered office (if any) of such owner, chief agent, manager, or occupier; or
 (b) by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or
 (c) by giving it to such owner, chief agent, manager or occupier.

CHAPTER V.—General Provisions.

63. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and re-valuations under this Act, for making collections, recovering arrears, keeping accounts connected herewith, and generally for all purposes connected with such valuations, re-valuations, collections, and realizations, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes, and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund constituted as hereinafter provided.

64. For the purpose of making any valuation of lands directed by this part, the Collector shall exercise the powers vested in Collectors by clause I of section 23, and clause I of section 24 of Regulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

65. Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, but shall not be called in question by any Civil Court.

66. Any person who is bound to make any return under this Part shall be deemed to be legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

67. Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against him, but shall not be admissible in his favour.

68. Every notice under this Part required to be served, except as otherwise expressly provided, may be served—

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or
 (2) by sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or
 (3) by posting a copy of the notice at the māl cutcherry of the estate or tenure to which the notice relates, or if no such māl cutcherry be found, on some conspicuous place on the such estate or tenure; and by delivering, in the case of estates paying their annual revenue by four instalments, another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

69. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and subject to such rules as may be made by the Board of Revenue under section 79, shall be recoverable either from the person to whom such notice or process is addressed; or from the person owing to whose default such notice or process is issued, as the Collector may